

LOCAL TAXATION (IRELAND) RETURNS.

R E T U R N S

OF

LOCAL TAXATION IN IRELAND,

FOR THE

YEAR 1869.

COLLECTED AND COMPILED BY DIRECTION OF

HIS EXCELLENCY THE LORD LIEUTENANT OF IRELAND.

Presented to both Houses of Parliament by Command of Her Majesty.



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STATISTICS OFFICE, FOUR COURTS,
Dublin, March 6, 1871.

MY LORD,

I have the honour to transmit for the information of His Excellency the Lord Lieutenant, the Returns of the Local Taxation of Ireland for the year 1869, collected by His Excellency's directions, to correspond with the Returns for 1865 and the intervening years.

In pursuance of instructions from your predecessor, the Introductory Report has been considerably enlarged to embrace questions upon Local Taxation suggested by the inquiries of the Select Committee of the House of Commons of last Session upon Local Taxation, and the inquiries of the Sanitary Commission.

I have the honour to remain, my Lord,

Your Lordship's faithful servant,

W. NEILSON HANCOCK.

The Most Noble the MARQUESS OF HARTINGTON, M.P.,
Chief Secretary for Ireland.

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INTRODUCTORY AND EXPLANATORY REPORT.

THE returns of Local Taxation in Ireland for the year 1869 are more complete than in preceding years. Owing to the attention and courtesy of the local officers who were asked for information, a larger number of returns in each of the classes of taxation has been received.

The classes of taxation are also more numerous, information having been collected as to a few taxes referred to, but not returned, in the last Report, which are now included and make the present Report more complete.

The researches for the present Report indicate some imperfections which will be supplied in the returns for 1870, particularly under the head of taxation by way of fees, in the case of local officers not yet included in the returns; but the amount is comparatively small.

The total of the Local Taxation of Ireland for 1869 is estimated at £2,747,777 10s. 11d.

In order to compare it with the estimates formed for 1866, 1867, and 1868 in the Report presented to Parliament,* it is necessary to add to the estimate for these years an estimate for the taxes now included for the first time—amounting to £34,208.

It is also necessary to make a deduction from the estimates for 1868 for the grant from the general taxes, in aid of poor rates in Ireland, under the head of medical and educational charges, amounting to £63,210.

The Grand Jury cess charged to the cities of Cork and Limerick, and the town of Belfast, appears both in the general return of Grand Jury cess, and also in the return of rates levied by the Town Councils of these places, and is accordingly deducted from the aggregate total of these taxes. As a similar deduction was not made in the summary for 1866-7-8, the correction has now been made of deducting £24,665 in 1866; £30,004 in 1867; and £33,611 in 1868.

The estimated total Local Taxation for 1869, as compared with the estimates for 1866-7-8, thus corrected, is as follows:—

	Total Estimated Local Taxation of Ireland.	Increase.	Increase per cent.	Decrease per cent.
	£	£		
1866,	2,536,280	—	—	—
1867,	2,569,431	33,151	1 $\frac{1}{4}$	—
1868,	2,742,104	172,673	7	—
1869,	2,747,777	5,673	$\frac{1}{2}$	—

It appears from this Table that there was an increase of Local Taxation in Ireland of £3,673, or $\frac{1}{2}$ per cent. in 1869, and an increase of £209,497 since 1866, being an average annual increase of 2 $\frac{1}{4}$ per cent.

1. Exemptions from Local Taxation.

As these returns have been compiled with the view of presenting statistics that may be usefully contrasted with corresponding statistics of England and Wales, the points which appear most important to notice, in the first instance, are the extent to which exemptions and special taxes of limited application or special character exist in Ireland.

In the returns in both countries, the income derived from property belonging to bodies with powers of local taxation, is included. This income is rather a substitute for taxation than taxation itself, and the effect of it is to secure a partial or total exemption of houses and lands, in certain cases, from taxation, for town purposes, and this circum-

* Par. Pap., 1869, No. 4,231.

stance accounts for some of the anomalies in the existing arrangements for town government in Ireland.

Thus in the county of the town of Carrickfergus, the only town in Ireland still under Municipal Commissioners elected under the Municipal Corporation Reform Act of 1840, (stat. 3 & 4 Vic., cap. 108,) who were intended to be a temporary body, to take charge of the town property, until the inhabitants obtained a charter for a Town Council, or elected Lighting and Cleansing Commissioners; while the town is subject to Grand Jury Cess and Poor Rates, there is at present no power to levy any local rates for town or sanitary purposes, with the exception of a domestic water rate.

This town has hitherto escaped the ordinary taxation for town or sanitary purposes, because there is town property which in 1869 produced an income of £773 1s. 9d.

The demand for improved sanitary arrangements might have led the Municipal Commissioners of Carrickfergus to obtain taxing powers under the Towns Improvement Act of 1854; but no matter how urgent the expenses for sanitary or other purposes may be, they cannot obtain increased powers by resolution, as English town authorities are enabled to do under the English Local Government Act of 1858. They would require the sanction of a Town Meeting, so that the power of continuing the exemption is vested in the inhabitants who would become ratepayers.

In other towns the possession of property has led in like manner to an exemption from rates for town and sanitary purposes, in 1869, even where a power of taxation exists.

Thus the Town Councils of Drogheda (with an income from town property of £3,069), and of Kilkenny (with an income of £3,047) levied no town rates in 1869. The Town Commissioners of Kells (with an income of £956), of Trim (with an income of £612), of Cashel (with an income of £1,186), and of Beltrahet (with an income of £289), levied no rates in 1869 under the Towns Improvement Act of 1854. The Lighting and Cleansing Commissioners of Wicklow (with an income of £1,002); of Enniskillen (with an income of £559); of Fethard (with an income of £120); and of Clonakilty (with an income of £17), levied no rates under the Lighting and Cleansing Act of 1828.

Enniskillen has, however, since obtained a special Act (stat. 33 & 34 Vic., c. 143); and Clonakilty has adopted the Towns Improvement Act of 1854.

The landed property held for town purposes in Ireland is very unequally distributed amongst the different towns, and is, on the whole, very small in amount, producing only an aggregate net income of £46,046.

The exemption from taxation produced by it is, therefore, confined to a very few towns. In some cases the interest on debt so far counterbalances it that it does not produce even a partial exemption. Thus in the case of Cork, where the income from landed property is £1,933, the charge for interest is £7,485.

In the case of Dublin, where the net income from the rents and profits of houses and lands belonging to the Town Council is £21,394 a year, the debt returned is £729,400, which gives an annual charge considerably exceeding the rent.

In such cases the exemption which the possession of property formerly secured, has ceased, and the value of the property, if all the corporate liabilities were consolidated, would virtually be absorbed in the payment of debt.

An exemption from taxation on houses and lands for town purposes, arises in other towns from the profit from tolls on fairs and markets, and other tolls. Thus the Lighting and Cleansing Commissioners of Strabane (with an income of £852 from tolls) levied no rates in 1869 under the Act of 1828. The Improvement Commissioners of Galway (with an income from tolls of £1,296) levied no rates in 1869 under their Act of 1853, and the Town Commissioners of Tuam (with an income of £510) levied no rates in 1869 under the Act of 1854.

2. *Partial Exemptions from Local Taxation.*

In the few towns where rates for lighting and cleansing are levied under stat. 9 Geo. IV., c. 28, houses below the value of £5 are entirely exempt from taxation.

This enactment was apparently adopted with a view to save the cost of collecting very small sums. This is a good reason for exempting the occupier from paying directly, but does not appear to be a sufficient reason for exempting the owner of the property, and accordingly under the Irish Poor Law Act of 1838, and under the Landlord and Tenant (Ireland) Act, 1870, where occupiers below £4 are exempt from poor rates and county cess respectively, these taxes are levied from the owner.

On the more modern principle recommended by the Taxation Committee of the House of Commons of last Session, of securing that both owners and occupiers should be

interested in the expenditure of the tax, the most complete plan would appear to be not to exempt the occupiers, however small the value of their interest, but merely to require the owners of property below a certain value, to collect the occupiers' proportion of the rate along with the rent.

The towns where some property was thus statutorily exempt in 1869 are—Armagh, Bandon, Downpatrick, Dungannon, Lisburn, Mallow, Monaghan, Omagh, Parsonstown, Tipperary, Tralee, Youghal.

One of these towns, Parsonstown, has since terminated the exemption by adopting the Act of 1854, but it is stated as to the other towns, that the existence of this exemption is a great impediment to the adoption of the improved legislation of this Act.

The exemption would have existed in Enniskillen if any rates had been levied in 1869, and it is now suspended, but not terminated, by the Enniskillen Borough Improvement Act of 1870 (33 & 34 Vic., c. 143). Section 84 of this Act provides that "when and so long as any rate is levied by the Commissioners under the authority of that Act, and within the borough, the powers conferred upon the Commissioners by the former Acts or either of them [9 Geo. IV., c. 82, and 3 & 4 Vic., c. 103] shall not be exercised or put in force by them."

When 47 of the towns, which were originally under the Lighting and Cleansing Act of 1828, have adopted the Act of 1854, it appears unwise to leave it in the power of the inhabitants of 13 towns to maintain an exceptional exemption of property from taxation, although the principle of exemption of property from taxation was negatived by the Poor Law Act of 1838, and by the Towns Improvement (Ireland) Act of 1854.

3. *Inequality of Scale of Taxation.*

The Lighting and Cleansing Act of 1828, besides its principle of partial exemption from taxation, contains the inequality of scale shown in the following Table:—

Valuation of Premises.	Liability of Rating.
Under £5,	exempt.
£5, and not amounting to £10, .	6d. in the Pound.
£10, " " £20, .	2d. "
£20 and upwards, .	1s. "

The special interests thus created operate in some towns as an impediment to the adoption of the improved powers under the Act of 1854.

In the Towns Improvement Act of 1854 there is an inequality of scale between houses and lands, the latter being assessed at one-fourth only of their valuation.

As the principal value of house property arises from a direct investment of capital, and the principal value of land in and adjoining a town, arises from the growth of the town in wealth and inhabitants, it might seem, at first sight, that a distinction should be made between these two kinds of property in levying a local tax. But no fixed principle can be laid down for making the distinction accurate. Many houses acquire value from situation as well as land; and all lands do not acquire the same proportionate increased value from situation. A scale in such cases must, therefore, be arbitrary and unsatisfactory.

A tax exactly proportioned to the value of property seems to be the most simple and most just arrangement.

4. *Inequality of Taxation, from Local Taxes existing in some places and not in others.*

From the gradual application of sound principles of taxation in recent years, it may readily be expected that the exceptional taxes are those which possess a considerable degree of antiquity, such as court-leet, toll-thorough, tolls at fairs and markets, and taxes connected with the trade of pawnbroking.

4. (a.) *Court-Leet.*

In the ancient grants of manors in Ireland, there was a common provision which enabled the lord of the manor to hold a court-leet, and the court to raise taxation for certain purposes. Inquiries have been addressed to a large number of lords of manors, and the evidence of the existence of such provisions in a number of patents has been ascertained. It has been, however, also ascertained that these powers were either never

exercised, or have fallen entirely into disuse, especially since the abolition of the *Manor Courts* in 1859.

It appears, however, that one court-leet is still in active operation, that of the town of Lisburn and manor of Killultagh, in the county of Antrim. Returns have accordingly been obtained of the leet levied not only in the year 1869, but also in the years since 1865, to complete the information on the subject.*

From the bye-law† it appears, that the court-leet deals with town fountains and fire engines, which could be provided for by the Towns Improvement Act, 1854, if the town adopted that Act; it also deals, however, with fairs and markets—a branch of town government not included in that Act—so that Lisburn could not obtain the powers that the court-leet exercises over fairs and markets without the expense of a local Act.

If town authorities under the Act of 1854 were authorized to deal with fairs and markets, the necessity of keeping up the whole law of court-leet in Ireland, for the sake of one town, would cease, and the impediment to the adoption of that Act by the inhabitants of Lisburn, so far as it has arisen from the want of provision for fairs and markets, would be removed.

4. (b.) *Toll-Thorough.*

This is a very ancient tax, which was formerly levied at all towns corporate in Ireland, but now exists in Galway alone. Its continuance there leads to the exemption of houses and lands from taxation for town purposes, which has been already noticed.

Toll-thorough is a tax collected at the entrance of towns on every saleable article passing, whether sold or not. It was originally granted to Galway in 1395, by a charter of King Richard the Second, and was confirmed in 1577 by a charter of Queen Elizabeth. The ancient trust was for repairing the fortified walls, and paving the town. In 1836 the tolls were vested in Improvement Commissioners, by statute, for paving, lighting, cleansing, and watching the town, the surplus for watering the town, erecting fountains, and providing fire engines, and in erecting a market-house and shambles, and also public cranes and weighing-places within the town.

The Commissioners who inquired into fairs and markets in Ireland in 1853, reported as to toll-thorough—"This toll is exceedingly unpopular. It is, in fact, a tax levied upon the agricultural produce of the surrounding country, for the purpose of defraying expenses which should in justice be borne by local taxation."

4. (c.) *Tolls at Fairs and Markets.*

The unequal application of tolls at fairs and markets in Ireland, arises from circumstances which happened about 40 years ago. Complaints as to these tolls, and the manner in which they were levied, came before Parliamentary Committees in 1826 and 1830. In the latter year legislation was unsuccessfully proposed, expensive litigation arose as to the right of the tolls, and ultimately there was, as described by the Fairs and Markets Commissioners of 1853, an organized system of resistance to the payment of these charges in many parts of the country, which eventually resulted in the toll being abolished in a great number of market towns in the provinces of Leinster, Ulster, and part of Munster. They report that—"The agitation commenced in the counties of Meath, Dublin, King's and Queen's counties, and soon spread to other parts of the country. If a straight line be drawn down the centre of Ireland, from the city of Londonderry to the town of Youghal, it will be found that, with a few exceptions, on the east side of the line, toll has been entirely abolished, while on the west side of the line, with also a few exceptional cases, toll is still exacted."

The amount of tolls at fairs and markets in Ireland, collected by town authorities in 1869, was only £25,775, and of this, part is not really in the nature of taxation leading to the exemption of the property from rates, being only an equivalent for the market accommodation supplied.

There is, however, a considerable amount of tolls at fairs and markets collected by private owners, but not included in these returns, as they are omitted in the Act requiring returns of local taxation in England. These tolls are intimately connected with the

* Appendices vi., p. 23, and xc., p. 80.

† Appendix xxvi., p. 37

corresponding tolls levied by town authorities, and both were referred to in the Report of the Commissioners on fairs and markets in Ireland made in 1853. Both would be affected by any legislation such as that proposed in the Bills introduced in 1854, 1855, 1857, 1858, 1859, 1861, and 1862. Under these circumstances it would appear to be desirable to ascertain in continuation of the report of 1853, the present position of all private rights of toll at fairs and markets, and the amount levied under them.

4. (d.) *Unequal and exceptional Taxation upon the Trade of Pawnbroking in Ireland.*

There are five taxes upon the trade of pawnbroking in Ireland, all peculiar to this country, arising under Acts of the Irish Parliament still unrepealed. Only one of these taxes applies to all pawnbrokers; one is in virtual operation in only a few counties and towns; and three are by statute limited to the municipal boundary of the city of Dublin.

These taxes were noticed by the Commissioners who, in 1833, inquired into Municipal Corporations in Ireland, and also by the Commissioners who at the same time inquired into the state of the poor in Ireland. They also came under the notice of the Select Committee of the House of Commons appointed in 1838 to inquire into the hours and regulations which affect the trade of pawnbroking in Ireland. They are also specially reported on in the Report on the Laws of Pawnbroking in Ireland of 1868.

In that Report the statistics were brought up to the end of the year 1866; but no statistics on this subject were included in the Local Taxation Returns for 1867 and 1868. This want is now supplied, as returns were obtained for this Report, not only for 1869, but also for 1867 and 1868, and are given in Appendices XVIII. and XIX.

4. (d 1.) *Fees on Pawnbrokers' Returns.*

This is a small tax of one shilling a month, or twelve shillings a year, payable to the Marshal of the city of Dublin, by each pawnbroker in Ireland, who is also bound to make at the same time a monthly statistical return.

As the policy of the Irish Parliament of regulating the trade of pawnbroking which led to these returns being required has not been carried out, and their abolition has been recommended, the fee becomes practically a tax levied in a very inefficient and troublesome manner. All the parties liable to the tax pay a licence duty of £7 10s. to the imperial revenue, the same as is paid by provincial pawnbrokers in England and Scotland, and the twelve shillings, if continued as a tax, might be most conveniently collected with the £7 10s. The inefficient collection of the tax appears, on the present plan, by the large number of those who pay to the excise officers and escape payment to the Marshal—60 in 1864, and 72 in 1865.*

The application of the tax is not in accordance with the statute under which it is levied, for the Marshal is still appointed by the Town Council on the terms of receiving, not the entire emoluments, of his office, but a fixed salary, the balance being applied in aid of the Borough Fund of the city of Dublin.

The sum paid over to the Town Council, according to the Marshal's returns,† on account of this and other taxes on pawnbroking, after deducting the remuneration of the Marshal and of his clerks and incidental expenses, was, in 1867, £29 4s. 7d.; in 1868, £270 12s. 8d.; in 1869, £215 9s. 10d.

Thus a tax levied on the whole pawnbroking trade of Ireland is indirectly applied in case of the rates of the city of Dublin.

4. (d 2.) *Fees to Appraisers and Auctioneers of Forfeited Pledges in Ireland (exclusive of the City of Dublin).*

Under the Act of the Irish Parliament of 1786 (stat. 26 Geo. III., c. 43, Irish,) grand juries in Ireland are enabled to appoint persons to act as appraisers and auctioneers of forfeited pledges in counties and counties of cities and towns, except the city of Dublin, who are to have the exclusive authority to value and sell the pledges.

The appraisers are required to give security to the amount of £300, and to obtain three sureties with £100 each. The bonds are to be lodged with the treasurer of the county or town clerk of the city or town where the appraiser has been appointed. The registration of this bond gives a means of testing the extent to which the Act is in operation.

It appears that in 10 counties, in 1 riding of a county, and in 3 counties of cities or towns, no appraiser had lodged bonds. Of the appraisers who were regularly appointed and had lodged bonds, there was a nil return in the cases of Clare, Cork, Leitrim,

* Report as to Laws of Pawnbroking in Ireland, 1868, p. 23.

† Appendix XVIII., p. 48.
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Waterford, and county of town of Galway; as no returns were received from the treasurer or secretary of two counties and two counties of cities and towns, it may be taken that in one half of Ireland the Act is not in operation. Only 16 appraisers in 13 counties or counties of cities have made returns, and the entire receipts amounted to £400 in 1869.

As these officers receive fees under provisions not applicable in England, and so partially used in Ireland, and recommended to be abolished, their fees become practically to a large extent a toll or tax which they are enabled by the statute to levy.

4. (d 3.) *Fees on Notices of Pawnbrokers' Sales in the City of Dublin.*

This is a tax peculiar to the city of Dublin, and is levied under the Irish Pawnbroking Act of 1788 (stat. 28 Geo. III., c. 49, Irish). It is a tax of 3d. on each sale of articles pawned when the sum lent was between 4s. and £1, and of 4d. when the sum lent was between £1 and £10. It is payable to the Marshal of Dublin.

The notices could now be served in any case, when the person pawning required it, by a registered letter through the Post Office for 4d., as recommended in the Report of 1868; but in order to keep up a staff for serving notices in the few cases where the parties might require them, the proper payment of a distinct staff is provided for by requiring a notice to be served in every case of sale. The system thus becomes a tax on the trade of pawnbroking, very expensive in its mode of imposition and collection, and so far burdensome to the people who pawn.

From the arrangements made by the Town Council already referred to, any profit arising out of the tax, after providing for the Marshal, clerks, and the incidental expenses, goes to the easing of the owners of houses and lands liable to city rates.

4. (d 4.) *Fees to Pawnbrokers' Auctioneers in the City of Dublin.*

This tax was substituted in the city of Dublin in 1788 for the fees connected with the system of appraisers established in the rest of Ireland in 1786. The commission and tax averages 1s. 6d. to 1s. 7d. in the pound on the goods sold, being 1s. 8d. in the pound on goods under 20s.; 1s. 4d. in the pound on goods over 20s. and under 40s.; and 1s. in the pound on goods above 40s. There are four pawnbrokers' auctioneers, by some one of whom pledges must be sold in Dublin.

In England, in the case of pledges where less than 10s. is lent, the whole expense of an auction is saved by the forfeiture of the pledge after a certain time; and in the case of pledges above that amount, the pawnbroker may select his own auctioneer and make his own bargain with him.

The monopoly of the office in Dublin has led to the right of receiving the fees being farmed out by the appointees, and the deputies who actually discharge the duty paid in 1868 £260 a year to each of the four official auctioneers, showing a clear tax of £1,040, without any equivalent, levied off the trade of pawnbroking, and so off the poor people who pawn. In the case of the auctioneers appointed by the Lord Lieutenant, the farming out has terminated by the appointment of regular auctioneers; but the City Marshal and the Sword-bearer of the Town Council of Dublin, who are *ex-officio* auctioneers, discharge no duties as such, but under the terms of their appointment pay over the sums they receive from their deputies to the Town Council of Dublin. The sums so received are carried to the Borough Fund of the city of Dublin, the salary of the Sword-bearer being, as already explained in the case of the Marshal, charged on the other side of the account.

The commission received by the two regular auctioneers, and by the deputies of the *ex-officio* auctioneers, so far as the sales are compulsory and not desired by the persons who pawn, and so far as the commission exceeds what the pawnbrokers could get the auction conducted for, is a tax on the trade. As compared with the English system, the obligation to employ an auctioneer in every case creates a burden far beyond the excess of commission by involving the pawnbrokers in the expense and trouble of a sale in every case. The total amount of the commissions in 1869 was £6,710.

4. (d 5.) *Local Tax on Pawnbrokers' Licences in the City of Dublin.*

This is an annual tax of £92 6s. 1½d. (equal to £100 old Irish currency) upon all licensed pawnbrokers in the city of Dublin, or within three miles beyond the city boundary. It is one of the most anomalous of local taxes. These pawnbrokers pay a licence duty to the general taxes of £7 10s. a year, the same as pawnbrokers in every part of the United Kingdom, except London, where the licence duty is £15. It is a very

exceptional arrangement to have the trade in one city subjected to such an unusually large tax, applied to a different purpose from that to which the licence duty is applied.

The tax is collected by the Commissioners of the Dublin Metropolitan Police, and applied to defray part of the cost of that force. But the Metropolitan Police District is not coterminous with the limit of the tax. Both within and without the three-mile circuit, houses and lands in the Metropolitan District pay a fixed poundage of 8*d.* in the pound on the valuation for police. Whilst the city of Dublin, and within three miles of the boundary, is subject to pawnbrokers' tax, in addition to the rate on houses and land, and the district outside the three-mile boundary subject to the rate on houses and land only, the number of police supported out of the common fund has remained at about the same number in the least heavily taxed portion of the district, and it has diminished in the most heavily taxed portion.

The tax on pawnbrokers' licences produced in 1869 £5,959, and the whole of the five exceptional taxes on the trade of pawnbroking in Ireland produced £13,178.

3. Local Taxes imposed for the support of the Dublin Metropolitan Police.

These taxes are returned in Appendix V., and produce the amounts stated in the following table :—

I. Taxes peculiar to Dublin.

Tax on pawnbrokers' licences,	£5,959
Tax on registration of publicans' licences,	516

II. Taxes similar in principle to those imposed for support of London Metropolitan Police.

Duties on hackney carriages, cabs, &c.,	£3,315
Metropolitan Police Rate at 8 <i>d.</i> in the pound,	28,723
	<hr/> £37,512

The tax on pawnbrokers' licences has been already described as peculiar to Dublin, and as amounting to £92 6*s.* 1*½d.* a year each.

The number of public-houses in the police district of Dublin in 1869 was 1,010, so that the tax on each publican amounts to 10*s.* a year. This tax is peculiar to Dublin, and is in addition to the licence duty payable to the Inland Revenue, and so creates a difference in the scale of taxation between Dublin and England, and between Dublin and the rest of Ireland.

The taxes that are similar in principle to those imposed in the London Metropolitan Police District are the taxes on hackney carriages, and rates on rateable property.

5 (a.) Dublin Hackney Carriage Duties.

The duty on cabs in Dublin is £1 4*s.* a year, and the charge for the licence of a driver is 2*s.* 6*d.* for the first year, and 1*s.* a year afterwards. The duty on cabs in London is £2 a year, and the licence for a driver is 5*s.* a year.

The hackney cars in Dublin pay a higher rate than the cabs, viz., £3 a year. Under a previous Act they paid only 1*½d.* a year, but in 1854 the car-owners themselves consented to an increase, in consideration of what they hoped would secure a monopoly to themselves. By section 6 of Stat. 17 & 18 Vic., c. 45, the number of hackney car licences which can be granted without the payment of a premium of £12 10*s.* is the number existing on the 1st of January, 1854, viz., 1,421. The effect of this restriction was different from what the car-owners expected; it led to an increase of cabs, which were not subject to the limit, and the number of the cars is now only 1,301, or 120 below the monopoly limit, so that car licences to this extent can be obtained without any premium, and cabs, which were then few in number, have increased to 1,074.

The result of the arrangement at present is, that of machines plying for the same fares, some are paying £2 a year, and some £1 4*s.* a year.

In addition to the taxes on hackney carriages, there is in Dublin a duty of £8 a year on job carriages drawn by two horses, and £5 a year on job carriages drawn by one horse, with a duty of £8 a year on stage-carriages, whether drawn by one horse or more. The latter tax operates as a very heavy tax on one-horse stage-cars plying from the city to the surrounding towns and villages.

There is also a tax of £2 a year on job horses.

There are no similar duties to those on job carriages and job horses in London

applicable to police purposes, and the carriage duties in Great Britain under the Inland Revenue licences are at a much lower rate, viz., £3 2s. for a four-wheeled carriage, and for a carriage with two wheels, or less than four, only 15s. The duty on horses in Great Britain is 10s. 6d. only.

It is commonly but erroneously supposed that there is something exceptional in the application of the Dublin hackney carriage duties to police purposes. What is exceptional is the rate of taxation of job carriages and job horses.

5 (b.) *Metropolitan Police Rates.*

The original limit of rate for the London Metropolitan Police charge was 8d. in the pound on the valuation, with a fixed contribution of £60,000 yearly from the general taxes, in reduction of the sum to be levied. This was afterwards changed into a contribution of one-fourth of the expenses from the general taxes, so that three-fourths only was levied by rates, as the whole cost was limited to 8d. in the pound. The rates were thus limited to 6d. in the pound. On the occasion of the last increase in the strength of the London Metropolitan Police in 1869, the limit of cost was raised to 9d. in the pound, and the rates are thus limited to 6½d. in the pound.

In the Dublin Metropolitan Police District there is a limit of rate for the support of police, but not of total cost. The rate fixed and levied has always been 8d. in the pound of valuation. Thus the local rate is higher in Dublin than in London.

But notwithstanding this higher local rate, the proportion of the total cost defrayed from the general taxes is much lower in London than in Dublin. In Dublin 42 per cent. of the entire cost is raised by local rates, and 56 per cent. is defrayed from general taxes; in London, as seen above, 75 per cent. comes from local and only 25 per cent. from general taxes.

It may be observed in this connexion that throughout Great Britain, under 19 & 20 Vic., c. 69, s. 16, and 20 & 21 Vic., c. 73, s. 88, the mode of defraying the cost of police is similar to that which prevails in the London Metropolitan Police District—one-fourth of it comes from general and three-fourths from local taxes, whereas in Ireland, owing to an arrangement made by Sir Robert Peel in 1846, as compensation to the landed interests for the effects of free trade, the entire cost of the Royal Irish Constabulary is defrayed from the general taxes, except in cases where a supernumerary force is required. It is to the cost of the supernumerary force that the local rates are applied, but the proportion of this to the entire cost of the Royal Irish Constabulary does not exceed 4 per cent.

6. *Fees levied in support of Local Courts and their Officers.*

6 (a.) *Petty Sessions Clerks.*

One class of these fees has been placed under complete regulation. The fees at Petty Sessions have all been converted into stamps, and produce an income of £21,942. To this is added an income of £10,772 6s. 10d. from Crown fines and penalties, applied to the Petty Sessions Clerks' Fund, and £2,382 from interest on an accumulated fines fund, and £6,963 from a portion of the dogs licence duty allowed to Petty Sessions Clerks for collecting that tax. Out of this taxation, producing £42,060, the salaries and pensions of Petty Sessions Clerks are defrayed, as also the salary of the Registrar of Petty Sessions Clerks and his staff. The particulars of the expenditure are given in Appendix XVII, p. 48.

6 (b.) *Clerks of the Peace.*

The next largest item under this head consists of the fees received by Clerks of the Peace.

The fees returned amount to,	£3,478
The officers receive by way of a salary from Grand Jury fees,	12,632
And from the general taxes,	70
This with an estimate for deficient returns,	1,978
Gives the entire estimated remuneration of these officers,	£17,158

The fees received by these officers have not been converted into stamps; they are received under a great number of statutes or by custom, and are of great variety as to

amount, as set forth in Appendix XVI., p. 46, viz., 1½d., 3d., 4d., 6d., 1s., 1s. 6d., 1s. 6½d., 2s. 6d., 3s. 1d., 4s. 7½d., 5s., 6s. 2d., 6s. 11d., 9s. 3d., &c., &c. The office has not been regulated, the officers being allowed to discharge their duties by permanent deputies, and there is no provision for superannuation.

In the city of Dublin the Clerk of the Peace has been placed on a fixed salary, and the fees carried to the Borough Fund.

6 (c.) *Clerks of the Crown.*

The fees received by these officers amount to,	£1,915
Their salaries from the Grand Jury cess amounted to,	1,020
Adding estimate for deficient returns,	733

The total cost of these officers may be estimated at, £12,667

These fees have not been converted into stamps; they are paid by custom and under a number of statutes, and are of a great variety as to amount, as set forth in Appendix XV., p. 44, viz., 1½d., 6d., 7½d., 8d., 1s., 2s., 2s. 2d., 3s. 1d., 3s. 4d., 5s., 4s. 7½d., 5s. 6d., 6s. 2d., 12s. 4d., 21s., and 26s.

The office has not been regulated; the officers are allowed to discharge their duties by permanent deputies, and there is no provision for superannuation.

7. *Dog Tax.*

In Ireland the tax of 2s. 6d. on dogs licences is a local tax, collected by Petty Sessions Clerks. In England the tax is 5s., and is carried to the general taxes.

In Ireland the dog tax produced in 1869 £25,527. Of this the sum of £6,963 was applied in remunerating the Petty Sessions Clerks and the Registrar of Petty Sessions Clerks and his staff, for their services, and expenditure in issuing the licences and collecting the tax. The remainder, £18,564, was applied in aid of Grand Jury cess and town rates, £17,426 for the former purpose, and £1,138 for the latter.

8. *Taxation for Sanitary Purposes in Ireland.*

Under the Sanitary Act, 1866, there are two classes of local authorities for sanitary purposes.

In all towns under town authorities, the Town Council, Town Commissioners, or Lighting and Cleansing Commissioners, are the sanitary authorities, and in all other places the Boards of Guardians.

In the annual reports of the Poor Law Commissioners the expenditure for sanitary purposes out of the poor rates is stated, but no estimate has hitherto been published of the expenditure for sanitary purposes by town authorities.

Special forms of returns were addressed to the town authorities, to collect this information from the date of the passing of the Sanitary Act, 7th August, 1866, to the end of that year, and for the years 1867, 1868, and 1869.

Of the towns under Town Councils from which returns have been received—

The expenditure in Dublin, Belfast, Sligo, and Wexford in this period of three and a half years, was,	Total, £167,136
	Average per annum, £113,457

From the Town Councils of the cities of Cork, Kilkenny, Limerick, and Waterford, and the towns of Clonmel and Drogheda, *nil* returns as to expenditure for sanitary purposes were received.

In the 43 towns under Town Commissioners which have made returns—

The expenditure was in three and a half years,	£18,137
	Average per annum, £3,468

The towns where the expenditure for sanitary purposes was largest, were Bangor, Carrick-on-Suir, Cookstown, Holywood, Kells, Lurgan, Newry, and Queenstown.

The Town Commissioners of the following towns made *nil* returns as to sanitary expenditure:—Antrim, Ardee, Aughnacloy, Ballina, Ballinasloe, Ballymoney, Ballyshannon, Belturbet, Cashel, Coleraine, Dromore, Dundalk, Fermoy, Gilford, Keady, Kildare, Killiney and Ballybrack, Kinsale, Maryborough, Naas, Roscommon, Skibbereen, Templemore, Thurles, Trim, Tuam, Tullamore.

In 11 towns under Lighting and Cleansing Commissioners—

The expenditure in three and a half years was,	£3,341
	Average per annum, £812

The Lighting and Cleansing Commissioners of the following towns made nil returns of expenditure for sanitary purposes:—Bandon, Enniskillen, Mallow, Monaghan, Tipperary.

In 9 towns and townships under special Acts—

The expenditure was in three and a half years,	£36,165
Average per annum,	£10,333

The township of Clontarf made a nil return of expenditure for sanitary purposes. It appears that the entire expenditure for sanitary purposes was as follows:—

	Total for 4 years.	Average per annum.
4 towns under Town Councils,	£397,136	£113,467
45 towns under Town Commissioners,	12,137	3,468
11 towns under Lighting and Cleansing Commissioners,	2,841	813
9 towns and townships under special Acts,	36,165	10,333
Total,	£448,279	£138,080

In the same years the expenditure out of poor rates for sanitary purposes was as follows:—

Year ended 29th September, 1867,	£15,108
" " 1868,	3,962
" " 1869,	3,268
Total in three years,	£22,338
Average per annum,	£7,446

The great expenditure in 1867 arose from a sum of £10,717, which was raised under the Disease Prevention Act, to meet the outbreak of cholera. This class of expenditure fell to £276 in 1868. The expenditure of the 163 Boards of Guardians under the Sanitary Acts was only £7,446 a year, and far below the expenditure of town authorities for same objects, which amounts to £138,080 a year, on an average.

9. Division of Rates between Owner and Occupier.

The principle of division of rates between owner and occupier, which was recommended by the Select Committee of the House of Commons in 1870, has been in operation in Ireland, as to Poor Law Taxation, since the first introduction of the Poor Laws in 1838, and has been applied to Grand Jury cess by the Landlord and Tenant (Ireland) Act, 1870, as to all new lettings since the first of August last.

The policy on which the Committee recommend the division is that both owners and occupiers should have an interest in the expenditure.

The original Poor Law Act secured that this policy should not be defeated by private contract, so far as the landlord's share of the rate was concerned, as it provided that all contracts should be void, which should deprive the tenant of the power of deducting the half of the rate, or half-poundage upon the rent, but it did not prohibit agreements for the landlord to pay the whole of the rates, and thus only in part carried out the policy now recommended by the Committee of 1870, of prohibiting agreements, either way, in contravention of the principle of division of rates.

In 1849 the representation of property in the management of the Poor Law was increased, but the restriction on contracts regarding the payment of rate was repealed; so now tenants may vote as rated occupiers, though their entire rates for a term of years have been included in their rent, and they have consequently no interest in the variations of expenditure; and in like manner proprietors may vote as owners, or sit as *ex-officio* Guardians, though they have entered into contracts that their tenants shall make no deduction from rent, but pay the whole rates.

The division of rates under the Poor Law was made applicable to all existing contracts at the time of the passing of the Act.

In the case of the division of Grand Jury cess between owner and occupier, under the Landlord and Tenant (Ireland) Act, 1870, the legislation is prospective and applies to new lettings only; and in the case of intermediate interests, only to leases made after the passing of the Act. It will thus come into operation gradually. The Committee of the House of Commons of 1870 suggest a method by which the division of rates can (with due regard to existing interests) be made in a short time universal. They propose that the owners of property held under lease should be exempted from the proposed division of rates for a period of three years, and that after the expiration of that time the lessees should be entitled equally with all other occupiers to deduct from the rent the proportionate part of the rates to which the owner may become liable, power being

given to the owner, at the same time, to add to his rent a sum equivalent to a like proportionate part of the rates, calculated on the average annual amount of the rates paid by the occupier during the three years above referred to.

The same principle could be applied to interests above the immediate lessor, which are so frequent in Ireland. If it were made impossible to exempt such superior interests from the fluctuation of taxation, their creation would be for the future discouraged, and the gradual redemption of all head-rents and intermediate interests would be promoted.

10. Consolidated Collection of Rates.

The plan of consolidated collection of rates, recommended by the Select Committee on Poor Rates Assessment, 1863, and approved of by the Select Committee on Local Taxation of 1870, is completely carried out by the Collector-General of Rates in the city of Dublin.

The Town Council have been substituted for the Grand Jury in the city; but the Grand Jury cess, as such, is still levied in the city as a distinct tax, though collected with the other taxes. A similar course was adopted in the management of roads and bridges in Queenstown, which is transferred from the Grand Jury of the county of Cork to the Town Commissioners of Queenstown, and a distinct road rate not to exceed one shilling in the pound, or in certain cases one shilling and sixpence in the pound. In the cities of Cork and Limerick and the town of Belfast, a different course has been pursued, and the levy of Grand Jury cess has entirely ceased.

In Cork (15 & 16 Vic., cap. 143, s. 37.) the Town Council are to provide, by means of the General Purposes rate for all the purposes for which the Grand Jury had previously to provide; but the making, enlarging, repairing, or paving any street, road, or passage within the borough, is to be provided, not by the General Purposes rate, but by the Improvement rate, which is limited to five shillings in the pound.

The Limerick Act, 1853, provides for a General Purposes rate and Improvement rate on the same plan as the Cork Act.

In the case of Belfast, which is not a county of a town in itself, but still forms part of the county of Antrim, county cess within the borough is extinguished; but a General County Purposes rate is levied. This is to provide for expenses connected with the County Infirmary, Lunatic Asylum, Court-house, Gaol, Reformatories, inquests, and tenement valuation, but does not include roads or bridges.

11. Distribution of Local Taxation in Ireland as to Authorities intrusted with its Management.

The following table shows the amount of local taxation received by the different classes of local authorities in Ireland, with the proportion of each to the whole:—

TABLE showing Amount of Local Taxation received by each class of Local Authorities in 1869.

CLASSIFICATION OF LOCAL AUTHORITIES IN IRELAND.	Amount received.	Proportion of total Receipts.
	£	Per cent.
County Authorities,	1,132,168	39½
Poor Law Authorities,	830,583	29
Town Authorities,	487,336	17½
Harbour Authorities,	286,196	9½
Inland Navigations and Drainage Authorities,	58,526	2½
Local Court Authorities,	74,574	2½
Four of the Special Taxes on the Trade of Pawnbroking,	7,619	¼
	2,887,063	100
Deduct under Double Management,	109,226	
Total,	£2,747,777	

It appears that £1,132,168, or 39½ per cent. of the whole, is under the management of county authorities,* consisting of Baronial Courts of cesspayers and Grand Juries. On the former magistrates in unlimited numbers may sit *ex officio*, and the associated cesspayers are not elected but nominated from the highest cesspayers in the barony by the Grand Jury. The Grand Jury consists of the wealthiest proprietors, except peers, with the agents of peers, or of very wealthy proprietors who do not attend, selected by the High Sheriff, subject only to the restriction of putting one on for each barony.

* £140,000 is only actually under Grand Jury, see last paragraph in next page.

The constitution of neither of these bodies is in accordance with the recommendation of the Local Taxation Committee of last Session for Boards to manage local taxation, which was, that occupiers and proprietors should both be represented by elected representatives, and that there should be no *ex-officio* element on the Board.

The next largest item of local taxation is under Poor Law authorities—£830,582 a year, or 29 per cent. of the whole. In the election of Boards of Guardians property is represented in two ways—first, by the votes given to proprietors, and, secondly, by the *ex-officio* element of magistrates, which may be equal to half the Board. The proprietors' votes are limited to a maximum of six in each electoral division, and are given along with the occupiers' votes, and so have not a direct effect in securing a representation of property unless the properties are much subdivided, as in large cities. The representation of property by magistrates depends on the number of magistrates. In unions where the magistrates who reside or have property in the union are few, the representation of the occupiers may preponderate over the representation of property. In unions where the magistrates are so numerous as to be half the Board, if the property be at all subdivided the direct representation of property has a tendency to preponderate.

The next largest item of local taxation is that under town authorities, $17\frac{1}{2}$ per cent. of the whole, or £487,336 a year. This taxation, except the small portion of county cess managed by Town Councils, is not divided between owner and occupier. The rates fall on the occupiers, and the representation is entirely in their hands. The protection of property in this class of expenditure is sought to be secured by fixed limits of powers of rating for certain purposes, which do not exist in the case of the taxation managed by county authorities or Poor Law authorities. These limits differing for different objects, lead to complications in the collection and administration of town taxes.

The harbour authorities manage $9\frac{1}{2}$ per cent. of the local taxation, or £266,196 a year. They are generally elected by a class of electors with high and special qualifications. The elective principle was introduced into the Dublin Board in 1867, when, instead of 17 members, nominated as vacancies occur by the Board itself, subject to the approval of the Lord Lieutenant, with 4 *ex-officio* members and 3 aldermen nominated by the Town Council, a new Port and Docks Board of 25 members was constituted, with 14 electoral members; the *ex-officio* members were reduced to 1; the restriction on the nomination of the Town Council to aldermen was taken away; but 7 of the members of the new Board are still to be nominated by the old Board, which is retained for part of its original duties under the new name of Commissioners of Irish Lights; and the old Board is still on the self-elective principle as to the 17 out of 22 members.

In the case of the navigations which are in the hands of public trustees constituted under the Act of 1856 (19 & 20 Vic., c. 62), the original trustees were named in the Act, and Grand Juries are to elect new trustees. The qualification for the office is to be the possession of leasehold or freehold of £100 a year, or to be the agent for £200 a year. The trustees may be removed by Grand Jury. There is thus no elective element in the constitution of these trustees.

The Drainage Trustees are all elected either under statute 5 & 6 Vic., where the works were originally executed by the Commissioners of Public Works, or under 26 & 27 Vic., c. 88, when an electoral drainage district has been constituted by provisional order, and the works have been executed by a Local Drainage Board: in this case the proprietors vote according to a scale up to 10 votes.

The Clerks of Petty Sessions are appointed by magistrates, subject to the approval of the Lord Lieutenant, and are under central control, and provided with superannuation.

The Clerks of the Peace are appointed by the Lieutenant of the county (as *custos rotularum*), and are allowed to discharge their duties by permanent deputy, and have no superannuation.

The Clerks of the Crown are appointed by the Lord Lieutenant, but are largely paid out of local rates, are allowed to discharge their duties by permanent deputy, and have no provision for superannuation.

The complicated system of taxation on pawnbrokers, amounting to $\frac{1}{2}$ per cent. of the whole local taxes, or £13,177 a year, is managed partly by officers appointed by Grand Juries, and partly by the Dublin Metropolitan Police Commissioners, and partly by officers appointed by the Town Council of Dublin, and partly by officers appointed by the Lord Lieutenant.

The amount of taxation stated to be under double management—£109,226—does not include the expenditure on Linnatic Asylums, which, independent of repayment of advances, amounted in 1869 to £140,000. This expenditure, though provided out of county cess, is expended by Boards of Governors appointed by the Lord Lieutenant, and the amount to be levied out of county cess is certified by the Lord Lieutenant in Council, and over this expenditure the cess-payers and Grand Jury have no control.

12. Classification of Local Taxation as to incidence in Ireland and in England and Wales.

In the General Summary of the Local Taxation of Ireland given in the commencement of the Appendices, there has been a deduction made of all sums received by local authorities traced to have come from the general taxes. The amount of this is not very large—£81,185, or about 2½ per cent. of the whole.

Another deduction has been made—of money borrowed during the year, amounting to £52,207, or about 2½ per cent. of the whole. This amount is in respect to the returns of taxation of any particular year, "postponed taxation," and ought not to be included.

When these deductions have been made, the net receipts of local authorities for 1869 is calculated, including estimates for deficient returns, at £2,747,777.

With regard to the incidence of this taxation, the amount is divided into three classes, as shown in the following table:—1st, Rates on lands and buildings; 2nd, Other local taxes (viz., tolls, dues, fees, &c.); 3rd, Receipts from property, and other receipts from local sources (other than borrowed money), applicable in case of local taxation.

TABLE showing Classification, according to its incidence, of Net Receipts, on account of Local Taxation in Ireland in 1869.

CLASSIFICATION OF IRISH LOCAL TAXES AND RECEIPTS.	Amount.	Proportion of Total Receipts.
	£	Per cent.
1. Rates on Land and Buildings,	2,310,243	84
2. Other Local Taxes (viz., Tolls, Dues, Fees, &c.),	358,248	13
3. Receipts from Property and other Receipts from local sources (other than borrowed money) applicable in case of Local Taxation,	79,286	3
Estimated Total,	2,747,777	100

I have compiled a similar classification of local taxation in England and Wales, for the purpose of comparison, which is given in the following table:—

TABLE showing Classification, according to its incidence, of Net Receipts on account of Local Taxation in England and Wales in 1868.

CLASSIFICATION OF ENGLISH LOCAL TAXES AND RECEIPTS.	Estimated Amount.	Proportion of Total Receipts.
	£	Per cent.
1st. Rates on Land and Buildings (exactly ascertained by Poor Law Board in London),	16,783,220	72½
2nd. Other Local Taxes (compiled and estimated from Parliamentary returns for this Report as a sufficiently approximate estimate for comparison with corresponding Irish Local Taxes),	3,880,718	16½
3rd. Receipts from Property and other Receipts from local sources (other than borrowed money) applicable in case of Local Taxes (compiled and estimated as No. 2),	2,472,040	11
Estimated Total,	23,135,978	100

For the first class, rates on lands and buildings, the most perfect information has been ascertained of all such rates, on a uniform principle, by the Poor Law Board in London, and the result shows the rates on lands and buildings in England and Wales for 1868 to be £16,783,220.*

The information as to other local taxes is contained in a number of distinct returns,† collected under different statutes, in different forms, and not compiled by any one officer, nor added up as a total.

The tolls and dues received by Municipal Councils‡ are not distinguished from rent, and I have had to make an estimate of them.

The taxes, tolls, and dues received by Improvement Commissioners, are not distinguished from rates, and have consequently to be calculated from two returns.§

* Par. Pap., 1870, No. 430.

† The coal and wine duties of the city of London (Par. Pap., 1863, No. 329); the turnpike tolls (Par. Pap., 1870, C 53); the tolls at markets and fairs and bridges and ferries, and at piers and harbours (Par. Pap., 1869, No. 394); the light dues (Par. Pap., 1869, No. 255); pilotage dues (Par. Pap., 1863, No. 173).

‡ Par. Pap., 1869, No. 292.

§ Par. Pap., 1869, No. 394; Par. Pap., 1870, No. 430.

I have not attempted to compile the taxation by rates received by local officers in England and Wales, the information on that subject in the Irish returns not being yet complete.

From the sources of information I have indicated, I have estimated the local taxes, other than rates on lands and buildings, in England and Wales in 1868, as producing £3,880,716.

With regard to the third class of receipts, those from property and other local sources, other than borrowed money, applied in case of local rates, I have compiled an estimate from all the returns referred to for the preceding information, and also from the County Treasurer's returns,* and from an old return as to the property of the city of London.†

As one of the returns does not distinguish whether the receipts include borrowed money or not, and they are compiled from so many different sources, I only give it as an approximation sufficiently near for the purpose of comparison with the Irish figures. These other receipts may be taken at £2,472,042.

The comparison of this table with the corresponding Irish table, shows 11 per cent. of receipts from property and other miscellaneous receipts in England and Wales, instead of 3 per cent. in Ireland; 16½ per cent. of taxes not assessed on land in England and Wales, instead of 13 per cent. in Ireland; and 73½ per cent. of receipts from rates on land and houses in England and Wales, against 84 per cent. in Ireland.

The investigation of the first of these differences will be a proper subject for future consideration, when the returns in both countries, as to these heads, are more complete and capable of more accurate comparison.

The difference between the other taxes arises mainly from the continuance of turnpike tolls in England and Wales, which are only gradually being abolished there, whilst they have been entirely abolished in Ireland, the existence of coal and wine duties applied to local purposes in London, and the greater relative importance of pilotage, light and harbour dues in England than in Ireland.

The smaller proportion of rates on lands and buildings arises from the larger amount of the other items.

13. *Comparison of Pressure of Local Taxation.*

For an exact comparison of the pressure of rates upon houses and lands, it would be necessary to trace whether the rates are so expended as to increase the rent of houses and lands subject to the tax: because if the increase of rent arising from the expenditure was equal to or greater than the average of the rates, there would be no pressure of taxation; and in other cases the extent of pressure depends on the extent to which the rates exceed the increase of rent produced by the expenditure.

Without statistics of the change of rent, a comparison of the proportion per £1 of the valuation in different places is necessarily a very rough measure of the true pressure of the rate.

In the case of tolls, dues, and fees, the pressure of the tax is not shown by its amount alone. Where the cost of collection is high, or where the tax is only on some of the articles sold in the same market, whilst its imposition raises the price of all competing articles, or where the tax interferes with the progress of any trade, market-town, or district, it creates a burden far beyond the amount of the tax.

It is upon this principle that the total abolition of turnpikes in Ireland, and the transfer of cost of repairing roads from tolls to county cess has been so generally acquiesced in. The toll in many cases created a much greater pressure than the rate on land and houses which has been substituted for it.

14. *Comparison of the Amount of Local Taxation in Ireland and in England and Wales.*

(a) *On basis of Valuation of Land and Buildings.*

Before instituting a comparison as to the relative amount of Local Taxation on the basis of the valuation of land and buildings in Ireland and in England and Wales, it is necessary to notice the difference in the principles and the administration of their respective systems of valuation of rateable property.

It is also necessary to remove some misapprehension as to the extent to which the valuation now in use is above or below the actual value of the property proposed to be taxed.

What is proposed to be rated for local purposes is, with one exception, the same in both England and Ireland, and that is, not the rent paid or contracted for, but the net income arising from rent, assuming the buildings and other improvements to belong to

* Par. Pap., 1869, No. 248.

† Par. Pap., 1857-58, No. 350.

and be kept in repair by the landlord. The exceptional difference is that of tithe-rentcharge, which is deducted from the estimated net annual value in England, but not in Ireland.

The principle of the English valuation is stated as follows, in the Report of the Select Committee appointed to inquire into the assessment and collection of poor rates in England and Wales in 1868:—

"The general principle upon which property should be valued has long been settled by the Act of 1837 to be the net annual value of the premises, that is to say of the rent at which the same might reasonably be expected to let from year to year, free from all usual tenants' rates and taxes and tithe commutation rentcharge, if any, and deducting therefrom the probable annual cost of the repairs, insurance, and other expenses, if any, necessary to maintain them in a state to command such rent." (Par. Pap., 342, 1868.)

The effect of this principle of valuation is, that where a tenant has a beneficial interest in any improvements under a lease or tenant-right custom, the valuation has a tendency to exceed the rent actually paid by the annual value of the improvements; but where the landlord is bound to execute the repairs, pay the insurance, and other like expenses, the valuation has a tendency to be below the rent. If the landlord contracted to pay the tenant's taxes, the valuation would be still more below the rent.

Whilst the English valuation is clear in principle, the mode in which it is carried out is reported to be unsatisfactory.

The report of the Committee on poor rates assessment, 1868, thus describes the state of things under the English system:—"The application of this principle, having for the most part been left in the hands of incompetent or inefficient local officers, the Union Assessment Act was passed in 1862, for the purpose of transferring the duty of making a properly valued roll of property for assessment to the poor rate, to a Committee of the Board of Guardians. Many places were, however, exempted from the operation of this measure to meet the views of local authorities, who had already obtained for themselves special powers for the purpose, in consequence of the defective state of the general law. The poor rate is, no doubt, directly and indirectly used as the basis of all local taxation, but the Act being entirely confined to that rate, no provision could well be introduced into it for extending the application of the valuation roll made under it to all other rates. A Bill was consequently introduced into the House in 1867 to establish one uniform valuation roll of property, for all the purposes of local rating and taxation. This Bill having been referred to a Select Committee, was reported with amendments to the House, but owing to the state of public business was not further proceeded with in the last Session, and has not been introduced again in the present Session. Your Committee have, therefore, deemed it unnecessary to consider this important subject, but they assume that Parliament will, as soon as practicable, pass some measure, which in their opinion is much required for the purpose of establishing a common basis for the assessment of local rates and taxes, to secure an accurate account both of all property to be assessed and of the annual value on which the assessment is to be made, so that the rating shall be equal on all the contributors to local charges to the extent to which they are to be taxed."

In Ireland the principle of valuation of buildings is the same as the English principle, but as in all agricultural holdings, and many other classes of holdings in Ireland, the practice is to throw the repairs on the tenant, the wording of the Irish Act of 1852 differs from the English Act of 1837. The words of the Irish Act are, as to buildings, "An estimate of the rent which, one year with another, the same might in their actual state be reasonably expected to let from year to year; the probable average annual cost of repairs, insurance, and other expenses (if any) necessary to maintain the hereditament in its actual state; all rates, taxes, and public charges (if any) being paid by the tenant."

In valuing under this rule the proportion of poor rates paid by the landlord is deducted from the rent, and properly so, because the result to be arrived at is not the rent, but the net income derived from rent. So far as this deduction is concerned the valuation should be below the rent; and in those counties where the earlier valuations were made, the poor rates at that time being exceptionally high in consequence of the famine then recently past, this element alone produced a considerable effect in depressing the valuation, quite apart from the similar effect produced by the tenant's proportion of poor rate. Where the tenants have a beneficial interest in buildings under a lease, or under a tenant-right custom of setting at "fair rent," that is, a rent not including the value allowed for tenants' buildings, improvements, or good-will, the valuation has a tendency to exceed the rent, and is consequently no fair measure of the rent.

The buildings in Ireland, however, form but a small part of the property subject to valuation for rating purposes. The great bulk of rateable property is in the form of land.

The English system of valuing land upon the same principle as houses, so far as Poor Law taxation was concerned, was tried in Ireland from 1838 to 1852. In the general tenement valuation of 1852 a change was introduced. The alarm as to the effect likely to be produced upon prices of agricultural produce by the free trade policy adopted in 1846 had not subsided, and accordingly the Act of 1852 prescribed that the valuation of land should henceforth have relation to the prices of agricultural produce. This principle was already in use from the year 1826 for the valuation for county cess purposes, and was embodied in statute 7 Geo. IV., c. 63, s. 7 (1826), and 6 & 7 Wm. IV., c. 84 (1836).

The scale of prices in those Acts was modified as follows in the Act of 1852 :—

		Act of 1836.		Act of 1852.	
<i>Reduced in Price.</i>		s.	d.	s.	d.
Wheat was reduced from	.	10	0	per cwt.	to 7 6
Oats	"	6	0	"	4 10
Barley	"	7	0	"	5 6
Butter	"	69	0	"	65 4
<i>Increased in Price.</i>					
Beef was increased from	.	33	0	"	35 6
Mutton	"	34	6	"	41 0
Pork	"	25	6	"	32 0
<i>Omission from Scale.</i>					
Potatoes	.	1	7½	"	Omitted.
<i>Addition to Scale.</i>					
Flax	.	Omitted.		49	0 per cwt.

Since 1852 prices have all undergone a great change, and the potato crop has been restored to its original position in Irish agriculture. The prices have, however, increased in very different proportions. The following are stated, upon good authority, to be the prices of the above articles in 1868 :—Wheat 10s., oats 8s. 6d., barley 8s., butter 10s. 2d., beef 58s. 10d., mutton 68s. 6d., pork 44s. 2d.

It would be impossible to make any general estimate of the extent the valuation is below what it would be if made at the present prices of agricultural produce, as the Act does not prescribe any fixed proportions in which these articles are to be taken into account, as is frequently done in Acts fixing a scale for varying head-rents of perpetuities, &c., such as Trinity College Leasing and Perpetuity Act, 1851.* The effect of the prices is left to the valuator.

The valuation of houses and buildings is subject to an annual revision, with the restriction contained in the 14th section of the Act of 1852, viz., that no tenant is to be subject to any increase in the value thereof for any erection of farm out-houses or office buildings erected within seven years before the revision. The value of the lands in any Union cannot be altered so as to affect the total of a townland for fourteen years after the completion of any valuation, and then only on the application of the Grand Jury of the county; and no such revision has taken place since 1852.

The valuation of land in Ireland has a tendency to be below the valuation in England from two causes; first, on account of the low scale of agricultural prices taken in 1852, and secondly, because in many places the valuation was made at a time when poor rates were exceptionally high.

The same causes tend to make it below the rent in Ireland. On the other hand, as to all tenants' improvements made more than seven years before the last revision or valuation, it has a tendency to be above the rent understood as a fair rent between landlord and tenant, or one not including the value of tenants' improvements.

The Irish tenement valuation has sometimes been criticised by being compared with a valuation conducted on different principles. The Right Hon. M. Longfield, in his address to the Statistical and Social Inquiry Society of Ireland, compares the Valuation Commissioners' valuation with a valuation of private valuers employed by a seller

* The proportion fixed by Trinity College Leasing and Perpetuity Act is as follows :—

Wheat	.	.	.	☆	Mutton	.	.	.	☆
Oats	.	.	.	☆	Butter	.	.	.	☆
Beef	.	.	.	☆	Potatoes, pork, and flax are omitted from this scale.				

in case of a sale, and quotes a number of cases of difference which he accounts for in the principle that a valuation for taxation is generally made too low, and a valuation for the purposes of sale too high. The cases he takes which show the greatest and least difference are—valued under Act of 1852, £1 6s.; same lot valued for sale £10; valued under Act of 1853, £131 12s.; same lot valued for sale, £226 13s. 7d. It is plainly, however, unjust to the principles of the Act of 1852 to institute a comparison of this kind without reference to the difference in the dates of the two valuations, the changes in the amount of poor rates, the amount of improvement excluded on account of being made subsequent to seven years before the valuation, and the changes in the price of produce. Again, the accuracy of the valuation for sale is not checked, as it might easily have been, by the prices realized.

Other authorities have referred to an estimate given by Sir Richard Griffith in 1843 for the valuation he was then making under 6 & 7 Wm. IV., c. 84, that if one-third be added to the valuation it would bring it to a full rent in the case of small properties, while under large proprietors it should be equal to the rent without such addition. But as the agricultural prices in the present valuation are different from those which were in use in 1843 under the Act of 1836, and as the deductions for taxes were greater when many of the valuations were made than in 1843, or than at present, and different in various degrees, it is impossible to apply Sir Richard Griffith's rule of 1843 as a means of testing the difference between the present valuation and rent. The Irish tenement valuation differs from the English valuation in having been all carried out under one Commission of Valuation, and is therefore not subject to the objections made by the Parliamentary Committee as to want of uniformity.

From the difference in principle, difference in administration, difference in period of revision, and consequent difference in the deduction of local taxes, it is impossible to do more than institute a very general comparison between the English and Irish valuations.

The valuation in some parts of Ireland having been made earlier than in others, there is a want of uniformity in consequence of the difference of amount of local taxes deductible at different periods.

As the Irish valuation excludes landlords' poor rates, which are included in rent, and includes tenants' improvements made before valuation, and in the case of farm buildings and certain special improvements made seven years before valuation, as it is based on a fixed scale of prices, it is not a test of present fair letting value, nor does it differ from it or from actual rent in any fixed proportion, so as to allow an estimate to be made. As the Irish valuation is used in the Land Act of 1870 as a scale for determining the class to which tenants belong to be entitled to certain privileges, there is some risk of its being assumed to be a fair measure of rent. Some of the solutions proposed for the Land Question were founded upon this misapprehension, as it was assumed that in this valuation the determination of rent by valuation, instead of by competition, had been already successfully solved.

Bearing in mind how rough any comparison must be which is founded on the two valuations, for the reasons above explained, the receipt by local authorities in Ireland in 1869 (other than borrowed money), estimated at £2,747,777, amounted to 4s. 2d. in the pound on the Irish valuation.* The corresponding receipts in England and Wales in 1868, estimated at £23,135,973, amounted to 4s. 7d. in the pound on the English valuation.†

In consequence of the difference in the proportion of other receipts and other taxes, the amount of the rates on houses and lands in Ireland in 1869 may be estimated at 3s. 6d. in the pound on the Irish valuation, and the amount of rates on lands and houses in England and Wales in 1868 may be estimated at 3s. 4d. in the pound on the English valuation.

14(b). *Comparison of Amount of Local Taxation in Ireland and in England and Wales, on the basis of Population.*

As the comparison in respect of value of lands and houses is unsatisfactory for the reasons explained, it is important to refer to the definite basis of comparison supplied by population. This mode of comparison has an importance for other reasons.

As the object of Local Taxation is to provide for local wants, such as roads, streets,

* Poor Law Valuation of Ireland 29th September, 1869, . . . £13,153,498.

† Amount of property assessed in England and Wales in 1868:—

1. Estimated gross rental,	£118,431,102.
2. Ratable value,	£109,648,698.

—*Par. Pap.*, 1870, 340.

relief of distress, suppression of crime, &c., and local wants are directly created by population, the rate per head of local taxes, levied in different countries, will best indicate the extent to which in different countries or districts such local wants are met by local taxes. In the case of towns in different countries it is the population which affords a basis of comparison; the principle is a sound one, and may be applied in the comparison of different countries or of different districts as well as of different towns.

If we compare the Local Taxation of Ireland with the Local Taxation of England and Wales, we find that the receipts of local authorities in Ireland, other than borrowed money, in 1869, amounts to 9s. 11d., and that of England and Wales to £1 1s. 5d. per head of the population.

The only correction which this comparison requires to make it a complete measure of the extent to which local wants are provided for, is the addition of 2s. 3½d. per head of population, on account of the £640,717 by which the Irish contribution for local taxes for Police is less than it would be if the contribution was in the same proportion, between local and general tax, as in England.

If this sum be added to the Irish proportion, it appears that to provide for the same wants of the population, 12s. 4½d. per head is spent in Ireland, and £1 1s. 5d. per head in England and Wales.

15. *Summary of Conclusions.*

The following are the principal conclusions of the preceding Report:—

1. Owing to the attention and courtesy of the local officers the information in the returns of Local Taxation in Ireland for the year 1869, is more complete than in preceding years.

2. The entire estimated receipts (other than money borrowed) of Irish authorities in charge of Local Taxation in 1869, was £2,747,777, being an increase of £5,675, or ½ per cent. on 1868, and an average annual increase from 1866 of £69,832, or 2½ per cent. upon corresponding amount for 1866.

3. The Local Taxation is distributed for the purpose of management as follows:—

CLASSIFICATION OF LOCAL AUTHORITIES IN IRELAND.	Amount.	Proportion to Total Receipts.
	£	Per cent.
County Authorities,	1,132,168	39
Poor Law Authorities,	830,882	29
Town Authorities,	487,336	17½
Harbour Authorities,	266,196	9½
Inland Navigation and Dockage Authorities,	58,528	2½
Local Court Authorities,	74,874	2½
Special Taxation on persons who pay,	7,619	¼
	2,857,008	100
Deduct under Double Management,	109,226	
Total,	2,747,777	

4. The proportion in which the receipts arise from rates on land and buildings, other local taxes, and other receipts, is as follows:—

CLASSIFICATION OF IRISH LOCAL TAXES AND RECEIPTS.	Amount.	Proportion of Total Receipts.
	£	Per cent.
1. Rates on Land and Buildings,	2,310,243	84
2. Other Local Taxes (viz., Tolls, Dues, Fees, &c.),	358,248	13
3. Receipts (other than borrowed money) applicable in case of Local Taxation,	78,286	3
Total,	2,747,777	100

5. The corresponding classification of the estimated receipts of local authorities in England and Wales in 1868, is as follows:—

CLASSIFICATION OF ENGLISH LOCAL TAXES AND RECEIPTS.	Amount.	Proportion of Total Receipts.
	£	Per cent.
1. Rates on Land and Buildings,	16,783,220	72½
2. Other Local Taxes,	3,880,718	16½
3. Receipts applicable in case of Local Taxes,	2,472,040	11
Estimated Total,	23,135,978	100

6. The largest special taxes in amount are the dues levied at harbours and piers, amounting to £201,436, or 8 per cent. of the entire amount of local taxes.

7. Five other classes of special taxes produce between £20,000 and £30,000 per annum. There are Light dues and fees in aid of Mercantile Marine Fund, £27,352; Dogs licence duty, £25,527; tolls at markets and fairs, £25,775; Petty Sessions stamps, £21,942; and Crown fines and penalties, £20,268.

8. The taxes producing less than £20,000 a year are the duties on pawnbrokers' licences and publicans' certificates, and on carriages, levied by the Dublin Metropolitan Police Commissioners, £11,790; four other special taxes on the trade of pawnbroking, £7,619; the fees of Clerks of the Crown and of the Peace, £5,253; the miscellaneous dues and taxes by certain Town Councils, £4,024; the tolls levied at inland navigations, £3,413; and fees charged by Burial Boards, £307.

9. The towns most exceptionally circumstanced as to powers of taxation are—1st, Lisburn, in the manor of Killybeg, where a tax is levied for town purposes, under the ancient court-leet, being the only case of that court in active operation in Ireland. 2nd, Carrickfergus, which is the only town still under Municipal Commissioners, and without the ordinary powers of taxation for lighting, cleansing, or sanitary purposes.

10. The towns where the possession of property secured an exemption from town rates in 1869, were Drogheda, Kells, Trim, Cashel, Beltsbet, Enniskillen, Fethard, and Clonakilty.

11. The towns where an exemption from town rates was produced by tolls are Strabane, Galway, and Tuam.

12. The towns where premises under the value of £5 were exempt from taxation for lighting and cleansing purposes are Armagh, Bandon, Downpatrick, Danganon, Lisburn, Mallow, Parsonstown, Tipperary, Tralee, and Youghal.

13. The amount of tolls at fairs and markets levied by town authorities are alone returned in accordance with the precedent of the English Act, but with a view to legislation as to fairs and markets in Ireland it would be desirable to ascertain, in continuation of the information collected in 1853, the present position of all private rights of toll at fairs and markets and the amount levied under them.

14. Amongst the local taxes, those of the most exceptional character are "toll-thorough," formerly levied at every corporate town, but now in Galway alone; and the five taxes on the trade of pawnbroking, under ancient Irish statutes, and consequently peculiar to Ireland, three of them peculiar to the city of Dublin.

15. The hackney carriage duties in the city of Dublin are of a similar character and applied to the same purposes as those in London; the rates for cabs and drivers' licences are lower in Dublin than in London. The rates for job carriages and broughams, and for single-horse stage cars, between Dublin and the surrounding villages, are higher than the English scale, and the rate for job horses is also higher.

16. The statistics of fees received, in addition to salaries paid out of Local Taxation to Clerks of the Crown and Peace, show that these fees have not been converted into stamps, and the officers have not been placed under regulation as to superannuation or restriction against permanent deputies. In the Peace Office of the city of Dublin alone are the fees accounted for to the Borough Fund and a salary given in lieu of them.

17. From the information, collected for the first time, as to expenditure by town authorities under the Sanitary Acts and other Acts relating to public health in Ireland, since the passing of the Sanitary Act, 7th August, 1866, it appears that the total expenditure under town authorities may be estimated in the period of three years and a half from August, 1866, to the end of 1869, as £448,279, or an average of £133,080 per annum.

The expenditure on sanitary purposes by the Boards of Poor Law Guardians for 1867, 1868, and 1869, gives an annual average expenditure under these Boards, for sanitary purposes, of £7,446 per annum.

18. The plan of consolidated collection of rates, recommended by the Select Committee of the House of Commons in 1870, is completely carried out in the city of Dublin.

19. The division of rates between owner and occupier, recommended by the same Committee, had already been carried out under the Irish Poor Law since 1839, and was extended to county cess by the Irish Land Act of 1870, but has not yet been extended to town taxation.

20. The Irish legislation, as to this division of taxation, does not embody the Committee's recommendation of prohibition of contracts against it, nor their suggested provision for the equitable application of the division to existing contracts.

21. From the difference in principle, difference in administration, difference in point of revision, and difference in deduction of local rates between the valuations used for local rating in Ireland and in England and Wales, it is impossible to do more than arrive at a rough approximation to the relative burdens in Ireland and in England and Wales, as compared with the true annual value of the real property upon which, in both countries, it is mainly imposed.

22. Bearing in mind how rough any comparison must be, founded on valuation, with the difference above indicated, the estimated receipts by local authorities in Ireland in 1869 amounts to 4s. 2d. on the Irish valuation of lands and buildings; the corresponding receipts in England and Wales in 1868 amounts to 4s. 7d. in the £1 on the English valuation. In consequence of the difference of proportion of other receipts and other taxes, the rates on houses and lands in Ireland in 1869 may be estimated at 3s. 6d. in the £1 on the Irish valuation, and the rates on houses and lands in England and Wales in 1868 may be estimated at 3s. 4d. in the £1 on the English valuation.

23. The receipts of local authorities in 1869 in Ireland, amounted to 9s. 11d. per head of population; and in England and Wales in 1868 to £1 1s. 5d. per head of population. If 2s. 2½d. per head of population be added to the Irish proportion of receipts for the extent to which the Irish contribution for Police, from the local taxes, is less than it would be if the contribution was in the same proportion between local and general taxes as in England and Wales, it appears that to provide for the same wants of the population 12s. 4½d. per head is spent in Ireland and £1 1s. 5d. per head in England and Wales.

W. NEILSON HANCOCK.

APPENDICES TO REPORT ON LOCAL TAXATION OF IRELAND IN 1889.

GENERAL SUMMARY.

		TAXATION FOR TOWN PURPOSES.		£ s. d.		£ s.	
APPENDIX VI.—	I.—TOWN COUNCILS, 34 TOWNS.	Estimated for General not returned, based on Returns in 1888.		688,507	14 7		
				2,512	1 2		
		Estimated Total for 34 Towns.				691,019	15 9
"	II.—TOWN COMMISSIONERS, 48 TOWNS.	Estimated for 4 Towns, based on Returns in 1888.		21,085	19 4		
				379	5 10		
		Estimated Total for 48 Towns.				21,464	5 2
"	III.—Lighting and Cleaning Commissioners, 12 TOWNS.					10,781	0 0
		IV.—Commissioners in Towns and Townships under Special Acts, and under 2 & 4 Vic., c. 101 (34).		57,554	0 0		
		Estimated for Commissioners of 5 Squares in Dublin.		800	0 0		
						58,354	0 0
"	V.—Dublin Metropolitan Police Commissioners.					37,512	14 0
		VI.—Quart. Lost, 1 Town and Manor.				310	15 2
						37,822	5 2
Less Money borrowed during year, included in above:—							
	Town Councils.			58,258	5 10		
	Town Commissioners.			800	10 5		
	Lighting and Cleaning Commissioners.			1,902	0 7		
	Commissioners under Special Acts and 2 & 4 Vic., c. 101.			44,921	0 0		
						65,981	2 10
Total Estimated Taxation raised in Ireland in 1889, for Town purposes.						467,038	2 9
HARBOUR AND PIKE DUES AND TAXATION IN AID OF METROPOLITAN MARINE FUNDS.							
APPENDIX VII.—	TOTAL RECEIPTS OF 46 HARBOURS AND PIERS.	Estimated Receipts of 2 Harbours not returned.		201,001	0 11		
				8,000	0 0		
				209,001	0 11		
		Less Money borrowed included in above.		251,107	0 0		
		Less Parliamentary Grants.		14,781	14 11		
						67,380	4 8
						225,541	10 3
						27,000	10 7
						252,541	10 3
VIII.—Mariner's Marine Fund, Total Receipts in aid of.						205,190	4 10
Total Estimated Taxation raised in Ireland in 1889 at Harbours and Piers, and in aid of Mariner's Marine Fund.							
GRAND JURY CASES.							
"	IX.—TOTAL NET PRESENTMENTS IN IRELAND FOR 1889.					1,380,187	21 4
IRISH NAVIGATION DUES, REPARATIONS OF DRAINAGE LEASES, AND REPARATIONS MAINTENANCE OF WATER.							
"	X.—TOTAL RECEIPTS OF 6 IRISH NAVIGATIONS.	Less Parliamentary Grant.		11,100	4 0		
				8,727	12 3		
				2,373	8 3		
"	XI.—Reparations of Drainage Leases charged on Lands and on County Cost, Total Installments for 1889.			50,361	8 8		
				8,721	14 7		
						59,082	0 7
Total Taxation raised in Ireland in 1889 from Irish Navigations and Drainage Funds.						65,505	0 7
POOR RATES AND BURIAL RATES.							
"	XII.—Poor Rates and Receipts in aid thereof.	Less Parliamentary Grant.		50,361	8 8		
				40,220	0 10		
						90,581	0 0
"	XIII.—Burial Rates and Receipts in aid thereof.	Less Money borrowed.		510,222	0 7		
				800	0 0		
						511,022	0 7
Total Taxation for Poor Rates and Burial Rates in 1889.						602,603	4 7
TAXATION FOR THE SUPPORT OF LOCAL GOVERNMENT AND REMUNERATION OF THEIR OFFICERS.							
"	XIV.—Clerks of the Crown (including estimate for defuncted returns).			15,800	10 4		
				17,107	0 2		
						32,907	0 6
"	XV.—Clerks of the Peace.			42,000	0 4		
						42,000	0 4
						74,914	10 8
						4,845	10 8
						79,759	0 2
		Less Government Grant.		270	10 0		
		Proportion of Fees paid by Crown Solicitor.		1,507	0 0		
						1,777	10 0
						78,982	0 12
EXCEPTIONAL TAXATION IN PERSONS WHO PAID.							
XVIII.—	Fees received by City Marshal and 4 Auctioneers for City of Dublin.			7,300	10 8		
XIX.—	Fees received by 18 Auctioneers and Auctioneers of Fiskind Pledges in 18 Counties and Counties of Cities and Towns.			400	0 0		
						7,300	4 10
						7,700	4 10
Total Estimated Local Taxation of Ireland.						619,250	10 12

Improvement (Ireland) Act, 1854 (Stat. 17 & 18 Vic. c. 103), &c., and the Expenditure thereof, for the latest period of
are made up preceding 31st December, 1869.

EXPENDITURE.					REVENUE.		TAXES.				Totals, and excess of Receipts over Expenditure.
New Works and Repairs, including Sewerage, Lighthouses, &c.	Lighting, Gas, &c.	Salaries.	Roads, Bridges, and Drains.	Other Payments.	Total Expenditure.	Balance in hand of Treasurer at close of Financial Year.	Balance due to rate of Financial Year.	General Rate at close of the Financial Year.	Unrecovered, including Balance due to Treasurer.	Total Debt.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	Shillings. Pence.
5 10 2	197 6 4	214 2 4	6 13 8	6 13 2	490 1 0	21 18 7	—	—	—	—	—
60 4 8	—	70 16 4	2 56 8	12 12 8	345 4 0	—	36 2 10	—	19 1 30	14 1 30	—
102 20 2	277 8 30	49 50 6	41 5 2	110 24 7	419 31 4	12 12 12	—	—	—	—	—
238 0 0	197 1 4	140 12 3	1 20 0	176 6 6	495 11 4	21 18 7	—	—	30 0 0	21 8 2	—
240 13 4	243 17 8	219 19 0	16 28 0	353 4 0	1,404 32 4	—	249 2 3	1,000 0 0	255 5 1	1,151 9 1	—
2 3 0	120 8 0	117 12 8	24 34 11	102 8 1	340 0 0	18 7 8	—	—	242 3 1	340 1 3	—
—	16 2 2	32 0 0	—	85 6 0	60 0 0	10 0 2	—	—	—	—	—
37 58 7	48 0 0	48 0 0	—	—	546 18 7	34 17 10	—	—	—	—	—
27 5 3	14 10 0	37 12 8	—	80 12 2	546 18 7	17 18 4	—	—	—	—	—
104 11 10	310 8 0	327 7 10	200 12 10	279 12 8	1,260 17 8	40 18 1	—	1,000 0 0	—	1,040 0 0	—
79 8 11	120 14 12	260 0 4	10 24 8	8 1 10	417 4 0	70 2 8	—	—	—	—	—
3 01 4	77 56 6	73 50 0	8 1 0	24 19 4	117 18 1	40 4 5	—	—	51 12 7	41 9 7	—
16 19 8	218 0 0	40 0 0	8 0 0	24 19 4	273 12 8	—	242 18 0	—	216 3 10	416 1 10	—
14 10 8	76 5 0	20 4 4	—	—	14 14 2	38 2 4	—	—	—	—	—
364 4 36	327 4 4	310 0 0	8 0 0	27 0 0	697 34 2	181 4 0	—	—	—	—	—
10 1 0	87 7 11	48 0 0	—	48 0 0	319 18 4	—	35 4 8	—	14 4 0	33 4 0	—
—	28 30 0	16 12 4	—	48 0 0	214 11 2	48 10 1	—	—	—	—	—
24 19 2	58 0 0	10 7 10	27 56 2	10 16 4	189 7 8	6 12 10	—	—	—	—	—
244 19 8	207 14 4	201 12 8	36 8 7	1,023 0 0	1,270 14 0	—	1,151 17 2	1,001 16 4	1,077 17 5	2,148 1 4	—
118 17 5	819 18 8	734 0 8	46 8 7	303 0 7	811 16 2	—	849 3 7	1,070 0 0	—	1,919 0 0	—
10 4 0	25 3 0	11 32 4	—	7 0 11	68 10 9	7 12 10	—	—	—	—	—
222 13 4	20 9 0	40 0 0	17 13 11	230 0 11	269 31 0	0 19 4	—	180 0 0	—	400 0 0	—
21 18 0	71 3 4	48 7 0	—	227 10 7	360 3 0	0 2 0	—	23 0 0	—	70 0 0	—
—	58 0 0	54 0 0	—	227 10 7	469 32 0	0 14 4	—	—	—	—	—
58 19 0	19 8 0	39 0 0	—	14 30 8	380 0 8	—	0 20 1	—	0 18 1	4 18 1	—
317 3 11	180 2 4	271 0 8	—	48 10 2	481 22 0	21 9 1	—	—	—	—	—
54 2 0	74 10 0	39 0 0	—	0 2 0	319 30 0	00 0 0	—	—	0 18 1	0 18 1	—
13 8 7	14 0 0	8 25 0	1 7 0	10 0 0	30 0 0	0 30 1	—	—	—	—	—
—	51 0 0	50 7 0	—	18 0 0	70 7 0	0 30 1	—	—	—	—	—
337 4 3	156 14 4	170 0 1	18 0 0	124 0 0	340 12 0	210 2 1	—	—	—	—	—
7 12 0	240 12 0	240 12 0	91 0 0	124 0 0	340 12 0	—	111 0 0	—	—	—	—
108 17 0	64 11 10	47 16 0	2 12 0	48 7 4	489 7 8	—	—	—	—	—	—
30 8 0	812 12 8	844 17 4	800 30 1	801 0 0	2,446 19 7	48 7 4	—	34,195 4 1	—	18,000 4 1	—
14 27 0	39 10 0	56 9 4	1 10 0	4 12 7	127 17 8	—	14 30 8	—	22 18 0	11 58 0	—
4 18 4	48 0 0	8 7 0	—	2 10 1	68 0 10	14 18 0	—	—	—	—	—
4 0 0	40 0 0	10 0 0	34 0 0	—	141 0 0	12 12 10	—	—	—	—	—
0 9 0	37 10 0	23 2 0	—	0 10 10	128 12 4	37 0 4	—	—	—	—	—
11 3 0	20 10 0	81 0 4	0 18 10	7 4 8	60 0 4	—	10 0 0	—	—	—	—
10 11 10	134 14 8	21 0 0	0 0 0	248 0 0	323 34 4	—	30 17 0	—	40 17 0	47 17 0	—
181 8 8	32 3 10	74 8 0	—	30 30 2	319 4 0	187 4 1	—	—	—	—	—
180 4 2	189 0 0	78 4 0	196 4 0	114 4 2	422 0 7	—	10 10 0	440 0 0	—	410 0 0	—
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
2 8 0	10 8 0	16 8 0	10 8 0	110 8 0	340 11 39	330 38 0	—	—	184 4 8	164 4 8	—
—	28 0 0	30 0 0	—	100 11 11	180 19 31	7 25 0	—	—	20 0 0	20 0 0	—
1 10 0	40 0 0	28 14 11	1 8 8	41 10 0	100 19 0	40 10 0	—	—	—	—	—
46 12 4	40 0 0	24 0 0	—	0 10 10	100 0 0	—	10 0 0	—	—	—	—
4,194 10 4	4,016 27 0	4,100 9 11	1,086 8 7	1,088 0 0	16,701 0 4	—	400 10 0	40,216 14 8	4,178 19 1	34,000 18 0	—

* Including 4,001 in Dublin, not shown in Detail.

Lighting and Cleansing Act, 1833 (Stat. 3, Geo. IV, cap. 82), and of Expenditure thereof, for the latest period of
made up preceding 31st December, 1869.

[illegible]

Taxation in Towns and Townships only under Special Acts, and in one Town by Municipal Commissioners during same period.

[illegible]

APPENDICES TO REPORT ON

APPENDIX V.—SUMMARY of Receipts of Dublin Metropolitan Police Commissioners from Special Local Taxes, for year ended 31st December, 1869.

	Amount.	Exposition.
Dublin Metropolitan Police Rates.	£12,779 5 8	£12,779 5 8
Carriage Duty.	5,314 4 0	5,314 4 0
Prescribed Licences.*	1,558 1 0	1,558 1 0
Police Office Certificates.	115 2 0	115 2 0
	£20,167 14 8	£20,167 14 8

Paid into Treasury in aid of Cost of Metropolitan Police.

£20,167 14 8

APPENDIX VII.—SUMMARY of RETURNS of RATES, RENTS, TOLLS, AND DUES, levied under various Acts of Parliament, Months for which the Accounts are

Name of Harbour, Dock, Quay, or Wharf.	For Vessels.		For Goods.			
	Amount in Receipts of Harbour Commissioners of Financial Year.	Amount due to Owners of Vessels of Financial Year.	Harbour, Pier, Anchorage, Tolls, or Bargeage Tolls or Dues.	Wharf, Quay, or Dock Dues.	Import, Export, Transhipment, or Bargeage Tolls.	Lightage or Floating Light Dues.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Assembly Harbour and Pier.	—	—	25 0 10	—	—	—
Baharigan.	21 7 12	—	—	—	201 5 8	—
Ballinacorney Harbour.	—	294.	—	—	—	—
Ballymore Harbour.	—	15 16 7	10 13 4	—	—	—
Bellin Harbour.	110 5 11	—	—	—	812 24 0	—
Bellin Harbour and Docks.	44,187 8 11	—	—	6,131 10 11	97,648 4 1	1,368 12 7
Bowdoin Harbour and Quay.	—	—	8 8 2	—	—	—
Cattlingford Lough Harbour.	1,418 0 1	—	228 12 8	—	161 16 2	—
Carroll's Quay Harbour.	110 17 50	—	—	372 14 1	140 3 8	—
Cork Harbour.	—	4,013 8 8	1,895 17 11	168 8 8	66,816 1 1	—
Cork Harbour.	26 18 2	—	—	—	60 16 4	—
Droghda Harbour.	—	—	—	—	—	—
Droghda Harbour.	—	—	2,818 0 6	—	2 0 8	—
Dublin Harbour.	1,350 10 1	—	60,043 4 7	1,437 16 7	—	—
Do. Custom House Docks.	—	—	—	—	—	—
Dundalk Harbour.	1,360 16 1	—	215 12 8	—	1,748 1 6	—
Dunlough.	1 16 8	—	1 16 8	—	—	—
Dunlough, including Ballinacorney and Bellin.	—	216 16 6	598 8 12	—	—	—
Dunmore, Dock, Harbour, Pier, and Dock.	—	—	—	20 7 8	—	—
Grimsby Pier.	—	—	—	—	—	—
Grimsby Harbour, including Ballinacorney, Bellin, and Ballinacorney.	1,003 16 2	—	1,512 16 2	—	—	—
Harbour.	823 13 11	—	—	—	126 8 1	—
Killybegs Quay.	2 8 8	—	—	—	—	—
Killybegs Quay and Harbour.	—	1 0 2	50 0 10	—	—	—
Kilrush Pier and Harbour.	—	27 7 1	—	24 6 4	—	—
Kingsdown Harbour.	—	—	1,195 8 4	—	800 22 1	—
Larne Harbour.	2,712 0 2	—	—	4,360 0 0	8,778 0 0	—
Londonderry Harbour.	—	6,026 0 0	—	206 16 0	24,441 7 8	247 0 8
Mountcharles Pier.	—	—	8 18 18	—	—	—
New Ross Harbour.	—	608 10 7	273 4 8	46 10 0	48 0 8	—
North Pier.	—	—	10 0 8	—	—	—
Sligo Harbour.	—	8,387 0 2	—	—	8,163 12 11	—
Trillick Harbour.	—	—	36 7 8	—	478 18 4	—
Waterside Harbour, including Ballinacorney, Bellin, and Dunmore.	4,772 0 0	—	8,416 2 8	—	1,518 7 11	428 27 10
Wexford Harbour.	589 10 11	—	167 8 10	4 6 8	487 18 11	—
Wexford Harbour.	—	1,528 9 7	1,827 0 10	—	—	—
Total.	46,314 25 0	—	78,160 4 8	24,483 12 2	81,787 0 0	1,827 0 8

* For other than in Tenthredine, see Appendix XVIII.

LOCAL TAXATION OF IRELAND, 1969

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period of Twelve Months, for which the Accounts are made up, preceding 31st December, 1889

[illegible]

from the following Harbours:—

Quaristone.

Silicification.

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APPENDIX VIII.—SUMMARY of RETURNS of SUMS received on Account of the Mercantile Marine Fund in Ireland during the Year 1863.

—	Light Dues.	FEES UNDER MERCHANT SHIPPING ACT, 1854.				Total.
		On Examination of Masters and Mates.	On Engagement of Crews.	On Discharge of Crews.	On Renewal of Certificate.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Dublin Port Corporation,	25,044 0 1	—	—	—	—	25,044 0 1
Bellin,	—	—	—	1 15 0	—	1 15 0
Belfast,	—	186 0 0	268 0 0	102 0 0	1 15 6	557 15 6
Coleraine,	—	—	—	2 5 0	—	2 5 0
Cork,	—	218 15 0	90 15 0	190 19 0	2 11 0	503 3 6
Droghda,	—	—	—	0 15 0	—	0 15 0
Dublin,	—	422 10 0	76 15 0	243 13 0	2 13 6	744 13 6
Dundalk,	—	—	3 2 0	11 1 0	0 3 0	14 6 0
Galway,	—	—	7 1 0	27 16 0	0 4 0	35 1 0
Limerick,	—	—	25 16 0	72 2 0	0 11 6	98 9 6
Londonderry,	—	—	31 10 0	63 5 0	0 8 6	95 9 6
New Ross,	—	—	6 10 0	18 10 0	0 2 0	29 2
Nowy,	—	—	6 2 0	26 10 0	1 14 0	34 12 0
Shillbreen,	—	—	—	3 10 0	0 2 0	3 12 0
Sligo,	—	—	7 15 0	24 12 0	0 1 0	32 8 0
Tralee,	—	—	2 0 0	18 10 0	—	20 10 0
Waterford,	—	—	20 8 0	65 2 0	0 10 6	86 4 6
Wexford,	—	—	—	2 11 0	—	2 11 0
Wexford,	—	—	16 14 0	18 5 0	—	34 19 0
Youghal,	—	—	4 2 0	7 0 0	0 4 6	11 15 6
Total,	25,044 0 1	828 5 0	560 11	901 10 0	11 15 6	27,369 10 7

APPENDIX IX.—SUMMARY OF EXPENDITURE OF GRAND JURY CSES for the year 1869.

(Compiled from Annual Return made to Parliament. Par. Pap. 283, 1869.)

	Repayment of Advances.	Roads, &c., Construction and Repairs.	Administration of Justice.	Miscellaneous, less Repayments.	Total Net Expenditure.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Ards, *	6,983 17 7	26,642 15 4	4,822 1 9	1,060 11 0	40,468 5 8
Armagh,	1,187 5 3	15,055 17 3	2,597 1 9	7,661 14 1	27,001 18 8
Carlow,	1,580 2 2	7,055 16 5	1,182 19 0	5,054 11 2	14,872 10 9
Carlingford (County of the Town), .	171 12 4	331 18 6	10 11 8	426 8 1	1,019 10 2
Cavan, †	75 10 4	13,559 10 1	1,913 0 0	3,947 8 9	19,294 9 2
Clare,	—	20,779 2 6	2,058 14 11	14,477 0 11	40,314 19 4
Cork (County),	351 8 8	37,643 14 10	6,130 10 7	24,444 19 11	68,581 11 7
Do. (City), ‡	3,742 10 11	—	8,631 17 2	5,294 0 3	17,668 14 8
Down,	3,062 10 11	23,196 4 9	2,741 9 8	14,432 5 8	43,431 11 0
Down, *	5,081 15 7	48,002 8 8½	1,799 1 8	3,836 4 9½	58,921 10 7½
Down (County of the Town), .	512 6 1	732 3 4	434 18 2	799 11 6	2,906 18 2
Dublin (County),	284 14 0	50,091 17 9	3,081 1 4	11,330 7 1	64,586 2 2
Do. (City), ‡	2,478 8 1	690 0 0	12,007 7 0	37,063 6 7	43,938 1 8
Fermanagh,	—	14,528 13 0	12 10 0	2,482 10 1	22,042 2 1
Galway (County),	5,483 14 7	16,506 9 6	2,351 1 0	14,566 11 9	40,317 10 3
Do. (County of the Town), .	728 17 9	1,472 14 7	535 10 1	2,672 9 5	5,310 11 10
Kerry,	2,457 4 11	22,022 12 5	3,828 0 0	14,540 0 10	42,847 18 5
Kildare,	7,320 12 5	12,520 8 8	1,567 11 7	5,404 5 8	27,812 12 8
Kilkenny (County),	4,026 19 1	16,063 1 4	1,180 10 4	5,405 10 4	26,686 1 1
Do. (City),	678 5 5	427 14 11	700 5 0	606 2 9	2,410 8 1
King's County,	—	10,744 8 0	2,682 12 0	6,320 18 8	19,127 16 8
Laois,	5,232 17 8	4,613 11 10	2,781 12 4	5,449 16 7	14,448 18 6
Limerick (County),	5,403 11 0	21,591 7 6	6,841 19 2	1,229 15 0	41,224 15 8
Do. (City), ‡	2,103 1 10	—	1,186 18 6	891 18 5½	4,281 19 1½
Londonderry (City and County), .	—	22,320 2 11	2,707 2 3	12,613 9 0	35,746 14 2
Longford,	2,044 0 10	7,556 9 9	1,476 11 9	3,690 14 0	14,276 16 10
Louth,	2,706 9 8	10,127 11 11	1,738 0 0	4,103 17 4	18,736 18 6
Mayo,	7,543 18 3	14,130 7 2	1,040 0 1	7,831 14 6	30,545 0 0
Meath,	180 0 0	14,586 18 7	5,047 11 6	5,063 2 7	26,476 8 8
Monaghan,	—	14,847 18 8	3,082 7 0	6,416 1 6	24,332 3 2
Queen's County,	5,164 4 5	12,449 5 11	1,288 0 0	3,517 4 9	21,688 18 1
Roscommon,	2,940 9 3	11,624 11 11	2,684 12 4	4,281 0 11	23,860 14 5
Sligo,	4,885 15 7	11,608 3 2	1,122 16 7	4,203 5 10	23,725 1 2
Tipperary, North Riding, . . .	319 15 2	14,530 2 10	2,776 18 0	6,089 15 2	28,496 12 2
Do. South Riding,	911 17 8	10,473 16 10	7,816 14 10	11,308 4 6	39,838 14 10
Tyrone,	7,617 18 2	23,168 11 5	2,843 11 10	5,911 5 8	51,631 1 8
Waterford (County),	4,706 16 11	14,562 12 9	8,737 2 3	4,302 12 11	27,719 7 10
Do. (City),	1,809 3 8	60 1 8	852 8 8	1,471 7 6	3,748 10 2
Westmeath,	3,806 18 5½	7,667 1 8½	1,326 2 1	3,570 12 1½	16,449 9 5½
Wexford,	6,820 2 8	18,758 18 8	1,896 13 0	8,028 17 2	35,505 7 0
Wicklow,	872 4 2	11,073 18 9	2,482 17 2	6,807 6 8	21,330 6 7
Total,	105,400 0 0½	312,171 5 8½	121,555 16 8	301,201 9 4½	1,132,327 11 4½

* The above returns of Grand Jury Cses for Ards and Down comprise a sum of 48,801 19s. 4d. levied by the Town Council of Belfast, and included in their Return of Town Rates.

† The Returns presented to Parliament do not include a Return for county Cavan. The above figures are taken from the printed accounts published by the Grand Jury.

‡ These amounts are levied by the Corporations of the cities of Limerick, Cork, and Dublin, and included in their Returns of Town Rates.

APPENDICES TO REPORT ON

APPENDIX X.—SUMMARY of RETURNS of Income and Expenditure of Inland Navigations, under

DRAIN TOWNS.	EXPENDITURE.		INCOME.			
	Balance in hands of the Board at commencement of Financial Year.	Balance due at commencement of Financial Year.	Grand Jury Cons.	Tolls.	Other sources of Income.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Inchmahone and Ballinacorney,	—	50 0 0	180 0 0	—	90 0 0	270 0 0
Lough Corrib,	—	0 10 3	340 0 0	48 13 0	—	388 13 0
Lower Liffey,	48 7 5	—	560 0 0	230 7 10	24 30 0	1,378 0 10
Upper Barrow,	170 00 2	—	500 0 0	54 10 10	27 7 0	652 2 7
Total,	268 7 5	—	1,800 0 0	221 3 5	32 0 0	2,100 4 3

UNION BOARD OF WORKS.	Grand Jury Cons.	Tolls.	Parliamentary Vote.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Lower Bogues,	—	270 1 4	—	270 1 4
Malpas,	—	12 0 0	60 17 4	60 17 4
Shannon (including Harb.),	—	3,270 0 0	—	3,270 0 0
Tyrone,	—	258 13 4	300 18 1	559 3 5
Ulster Canal Navigation,	—	70 14 0	2,360 0 0	2,430 14 0
Total,	—	3,182 4 7	3,727 15 5	6,909 0 0
Grand Total,	1,800 0 0	3,612 0 0	3,759 15 5	11,200 4 3

APPENDIX XI.—SUMMARY of Repayments of Instalments of Principal and Interest of Expenditure same, and under 26 & 27 Vic, c. 88,

(Compiled from Report of Com-

	Total Expenditure by Board of Works charged on Lands and Counties.	Portion charged on County Cons.	Portion charged on Lands Improvement.
	£ s. d.	£ s. d.	£ s. d.
Under 8 & 9 Vic, c. 83, and Acts amending same,	1,875,618 15 8	100,100 10 0	940,500 0 10
Under 26 & 27 Vic, c. 88,	24,700 0 0	—	24,700 0 0
Total,	1,900,318 15 8	100,100 10 0	965,200 0 10

Trustees appointed under the Drainage Acts and under the Board of Works, for the Year 1869.

EXPENDITURE.			REVENUE.		UNDEB TAKINGS.
Works.	Salaries and Emoluments.	Total.	Salaries in hands at close of Financial Year.	Salaries due at close of Financial Year.	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
82 0 0	25 0 0	107 0 0	—	25 0 0	Ballymore and Ballyvaughan.
173 1 0	169 11 5	342 12 5	0 10 7	—	Lough Corrib.
714 15 0	55 0 0	770 15 0	261 0 0	—	Lower Liffey.
593 0 0	141 18 4	734 18 4	133 0 0	—	Upper Liffey.
1,563 0 15	415 5 5	2,000 5 4	394 0 0	—	Total.

Works.	Salaries and Emoluments.	Total.	Total Surplus in Exchequer.	UNDEB TAKINGS OR WORKS.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	
163 15 0	377 4 0	541 0 0	—	Lower Boyne.
0 7 10	0 0 0	0 7 10	15 0 0	Malpas.
1,308 0 0	1,354 7 5	2,662 7 5	—	Shannon (including Fines).
504 15 5	135 5 0	640 0 5	508 11 4	Tyrone.
1,786 15 5	500 11 0	2,287 6 5	—	Ulster Canal Navigation.
3,658 2 7	5,007 17 1	8,665 20 8	376 0 0	Total.
5,508 2 0	3,626 0 0	9,134 2 0	—	Grand Total.

for Drainage, made by Commissioners of Public Works, under 5 & 6 Vic. c. 89, and Acts amending during year ended 31st March, 1870.

Commissioners of Public Works, 1869.)

Total Repayments during year.	Estimated Portion of Repayments made out of County Cess.	Estimated Portion of Repayments made by Proprietors of Lands.	
£ s. d.	£ s. d.	£ s. d.	
48,618 12 0	7,131 0 0	42,987 0 0	Under 5 & 6 Vic. c. 89, and Acts amending same.
525 12 0	—	525 12 0	Under 26 & 27 Vic. c. 88.
49,144 0 0	7,131 0 0	42,330 0 0	Total.

APPENDIX XII.—SUMMARY of RATES, RENTS, TOLLS, or DUES Levied for Drainage or Embankment Expenditure thereof, for the latest period of Twelve Months

District.	BALANCE.		RECEIPTS.						For Ordinary Waste and Maintenance.	
	Balance in hands of Treasury at commencement of Financial Year.	Balance due Treasury at commencement of Financial Year.	Tolls, &c., under Act of Parliament.	Rents and Rates by Charter, Usages, or Custom, or other Authority.	Ferryed during year on Security of Rates.	Other Receipts.	Total Receipts.			
LANCASHIRE.										
Carnegie, Lathom, and Longford: Longford, Lathom, and Carnegie, &c.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	0 1 4	—	110 0 7	—	—	—	—	110 0 7	28 25 0	
Carnegie: Carnegie,	10 18 1	—	120 0 0	—	—	—	—	120 0 0	70 2 2	
Longford: Longford,	0 5 6	—	100 0 0	—	—	—	—	100 0 0	41 10 0	
Longford,	47 8 11	—	125 12 3	—	—	—	—	125 12 3	102 9 1	
Leigh: Leigh,	1 18 0	—	—	—	—	—	—	—	—	
North: North,	7 18 0	—	20 0 0	—	—	—	—	20 0 0	31 10 0	
North and Kirkstall: Kirkstall,	10 17 10	—	165 0 1	—	—	—	—	165 0 1	155 0 0	
Weston: Weston,	—	—	220 0 0	—	—	—	—	220 0 0	100 0 0	
Weston and King's Co.: King's Co.,	—	—	200 10 0	—	—	—	—	200 10 0	200 0 0	
Weston,	—	—	200 10 0	—	—	—	—	200 10 0	100 0 0	
Weston and Longford: The Long,	15 5 10	—	—	—	—	—	—	—	0 0	
Weston: Weston,	8 8 4	—	11 18 2	—	—	—	—	11 18 2	10 0	
MANCHESTER.										
Chorley: Chorley,	—	44 1 3	471 2 0	—	—	—	—	471 2 0	407 0 0	
CHESHIRE.										
Donkey: Donkey,	24 0 0	—	—	—	—	—	—	—	—	
Donkey: Donkey,	0 7 11	—	—	—	—	—	—	—	—	
Donkey and Donkey: Donkey,	124 18 0	—	260 0 0	—	—	—	—	260 0 0	208 17 4	
CHESHIRE.										
Chorley: Chorley,	0 18 0	—	125 10 10	—	—	—	—	125 10 10	127 14 1	
Donkey: Donkey,	0 18 0	—	40 10 1	—	—	—	—	40 10 1	27 10 0	
Donkey,	—	10 4 0	125 10 0	—	—	0 10 1	—	125 10 0	125 11 0	
Total,	207 14 8	—	1,700 18 0	—	—	0 10 1	—	1,701 14 1	1,700 0 0	

under the various Acts of Parliament, or by Charter, Usage, or Custom, or other authority, and of the for which the Accounts are made up, preceding 31st December, 1869.

Receipts.				Payments.		Balan.			Debit.	Balance.
For the Year 1869.	Relates and Mortgage- rents.	Other Expenditure.	Total Expenditure.	Relates to the Year 1869.	Relates to the Year 1869.	Balance at close of 1869.	Balance at close of 1869.	Balance at close of 1869.		
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.		
—	46 0 0	—	119 17 6	9 4 3	—	—	—	27 8 3	Incomes.	
—	27 10 0	1 10 0	112 5 6	14 17 5	—	—	—	—	Curran, Lohr, and Longford, Longford, Curran, and Curran, &c.	
—	15 0 0	—	88 19 0	30 6 2	—	—	—	—	Curran, Curran.	
—	30 0 0	—	107 2 1	36 1 1	—	—	—	—	Longford: Curran, Longford.	
—	—	—	—	1 10 4	—	—	—	—	Long: Curran.	
—	10 0 0	4 1 6	47 16 6	9 10 11	—	—	—	—	Mouth: Curran.	
12 0 0	—	6 12 0	171 1 9	5 4 5	—	—	—	—	Mouth and Kildare: Curran.	
60 0 0	10 0 0	10 0 0	210 0 0	3 0 0	—	—	—	—	Westmeath: Curran.	
—	—	—	282 6 9	—	1 4 5	—	—	—	Westmeath and King's Co.: Curran, Curran.	
—	—	—	120 5 10	45 5 5	—	—	—	—	Westmeath and Longford: The King.	
—	—	5 10 0	14 10 0	7 10 0	—	—	—	—	Westmeath: Curran.	
—	—	—	—	—	—	—	—	—	Mouth.	
—	60 0 0	10 10 0	454 7 2	—	6 5 7	—	—	—	Curran, Curran.	
—	—	—	—	—	—	—	—	—	Curran.	
—	—	—	—	—	—	—	—	—	Donegal: Curran.	
—	—	—	—	—	—	—	—	—	Donegal: Curran.	
—	—	—	—	—	—	—	—	—	Mouth: Curran.	
—	60 0 0	7 4 3	267 6 1	27 0 11	—	—	—	—	Mouth and Curran: Curran.	
—	12 15 0	—	120 9 10	—	12 10 0	—	—	—	Curran.	
10 0 0	—	0 0 0	47 12 0	0 4 0	—	—	—	—	Curran: Curran.	
—	40 0 0	0 0 0	140 0 0	—	0 10 0	—	—	—	Curran: Curran.	
115 0 0	940 12 0	61 0 0	9,780 12 0	900 10 11	—	—	—	16 17 0	Total.	

**APPENDIX XIII.—SUMMARY showing Total Poor Rates levied in
(a) Ireland for Year ended 20th September, 1869.**

REVENUE.				EXPENDITURE.			
	£	s.	d.		£	s.	d.
To Balances in favour of Electoral Divisions.	—	—	—	In-Maintenance,	400,214	12	9
Four Rates collected,	914,479	10	11	Out-Relief,	40,584	7	3
Parliamentary Grant,	60,243	5	10	Maintenance of Blind and Deaf and Dumb in Asylums,	6,000	0	0
Other Receipts,	4,549	0	1	Salaries and Expenses of Officers,	189,450	1	7
				All other Poor Relief Expenses,	55,207	0	2
				Total Poor Relief Expenditure,	671,855	14	11
				Expenses under Medical Charities Acts,	103,790	0	0
				Expenses under the Acts for Regulation of Births, Deaths, and Marriages,	19,404	10	0
				Expenses under the Statutory Acts, Expenses under Burial Grounds Acts, paid out of the Poor Rates,	9,409	0	10
				Total Expenditure out of the Poor Rates, Parliamentary Grant and other Receipts,	814,779	0	11
				By Balances in favour of Electoral Divisions,	119,210	12	9
	2,516,850	19	1				
					2,444,209	18	1

APPENDIX XIV.—SUMMARY of Returns of Sums Levied or Received in respect of

SERIAL NUMBER.	Balance in hands of Treasurer at commencement of Financial Year.	Balance due Treasurer at commencement of Financial Year.	Rates Levied.	Money Borrowed on Security of Rates.	Taxes and Perquisites for Licenses.	Fines.	Total Receipts.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
UNION RECEIPTS.							
Athlone,	—	17 10 11	995 14 9	—	—	1 10 0	550 4 2
Asky,*	505 15 0	—	—	—	—	—	—
Ballymacoe,	505 15 7	—	—	—	—	—	—
Ballyvaughan,*	—	—	53 7 3	—	—	—	53 7 3
Borrisokane,*	—	—	45 10 0	—	—	—	45 10 0
Boglo,*	505 0 13	—	—	—	—	—	—
Cashelmore,*	—	—	167 10 0	—	—	—	167 10 0
Cathin,	—	—	—	—	—	—	—
Carlow,*	—	—	500 14 0	—	—	—	500 14 0
Carrigrohane,*	—	—	—	—	—	—	—
Cresna,*	—	111 10 0	110 0 0	—	—	—	171 0 0
Delvin,	—	211 10 10	154 10 1	—	—	—	154 10 1
Donagall,*	30 7 0	—	—	—	—	0 2 10	0 2 10
Doonbeg,*	—	—	—	—	—	—	—
Dunboonagh,*	265 14 0	—	—	—	—	—	—
Dungannon,	—	100 0 0	—	—	—	—	—
Edwardsry,	120 0 0	—	181 10 0	—	—	—	181 10 0
Enniscorthy,	—	—	150 10 0	—	—	—	150 10 0
Ennis,	54 14 0	—	—	—	—	—	—
Grinstead,	220 10 0	—	—	—	—	1 10 0	1 10 0
Gill,*	44 10 0	—	—	—	—	0 1 1	0 1 1
Glenties,*	50 10 0	—	41 1 11	—	—	—	41 1 11
Glenties,*	70 0 1	—	—	—	—	—	—
Glenties,*	—	45 10 10	500 0 0	—	—	—	500 0 0
Glenties,*	50 10 10	—	—	—	—	—	—
Larne,*	50 0 11	—	10 0 0	—	—	—	10 0 0
Limerick,*	—	14 10 1	247 0 0	—	—	—	247 0 0
Lisnakeil,*	180 0 0	—	214 10 0	—	4 10 0	—	214 10 0
Lisnakeil,*	40 0 0	—	217 10 11	—	—	—	217 10 11
Lisnakeil,*	—	—	50 10 0	—	—	—	50 10 0
Lisnakeil,*	—	20 0 0	—	—	—	—	—
Lisnakeil,*	7 0 0	—	—	—	—	—	—
Lisnakeil,*	—	71 10 11	400 0 0	—	—	—	400 0 0
Lisnakeil,*	267 0 4	—	—	—	—	—	—
Lisnakeil,*	213 0 4	—	—	—	—	—	—
Lisnakeil,*	40 0 0	—	—	—	—	—	—
Lisnakeil,*	—	—	220 0 0	—	—	—	220 0 0
Lisnakeil,*	400 1 10	—	110 0 0	—	—	—	110 0 0
Lisnakeil,*	400 10 0	—	300 10 10	—	—	—	300 10 10
Lisnakeil,*	—	40 0 0	317 10 1	—	—	—	317 10 1
Lisnakeil,*	—	343 10 0	800 11 10	—	—	—	800 11 10
Lisnakeil,*	41 0 0	—	—	—	—	—	—
Lisnakeil,*	—	—	100 11 11	—	—	—	100 11 11
Lisnakeil,*	—	—	—	—	—	—	—
Lisnakeil,*	104 10 0	—	—	—	—	—	—
Lisnakeil,*	30 0 12	—	—	—	—	—	—
Lisnakeil,*	—	100 15 0	—	—	—	—	—
Lisnakeil,*	50 0 10	—	—	—	—	—	—
Total,	2,820 12 2	—	4,807 1 0	400 0 0	201 4 7	70 15 1	4,779 0 11
TOWN RECEIPTS.							
Athlone,	—	—	50 4 0	—	—	—	50 4 0
Ballymacoe,	—	—	5,000 11 11	—	—	—	5,000 11 11
Ballymacoe,	—	—	220 10 7	—	—	—	220 10 7
Ballymacoe,	—	—	140 10 0	—	20 1 0	—	140 10 0
Ballymacoe,	—	—	41 0 0	—	—	—	41 0 0
Ballymacoe,	20 10 0	—	—	—	21 0 0	—	21 0 0
Gross Total,	2,840 4 0	—	5,470 0 0	400 0 0	247 0 1	70 15 1	5,470 0 1

* In these Unions the Burial Rates are levied as part of the Poor Rate, and therefore included in Summary of Poor Rates, App. XIII. In Newmarket, part only, £20 12s. 6d. is so included.

† In all the Towns the Burial Rates are included in the General Receipts of the Towns, App. L—IV.

Ireland and England, and Expenditure of same for Year 1869

(b) England for Year ended 25th March, 1869.

Receipts.	£	s.	d.	Expenditure.	£	s.	d.
Four Rate Period,	33,323,303	0	0	In Maintenance,	1,260,268	0	0
Receipts in aid of Four Rates, including of repayments by Her Majesty's Treasury,	422,676	0	0	Out-door Relief,	2,677,278	0	0
				Maintenance of Lunatics in Asylums, &c.	712,241	0	0
				Repayment of Workhouse Loans and Interest,	309,691	0	0
				Scholar- and Bursaries of Officers and Superintendants,	505,150	0	0
				Other Expenses connected with Poor Relief,	717,927	0	0
				Law Costs,	34,308	0	0
				Total Expenditure for purposes connected with Relief of the Poor,	7,007,676	0	0
				Payments to County, Borough, Municipal, or Police Rate,	3,261,755	0	0
				" Overseers to Highway Boards,	158,448	0	0
				" Constables, and Proceedings before Magistrates,	45,823	0	0
				Payments on account of the Registration Act,	76,735	0	0
				Vaccination Fees and Expenses,	44,178	0	0
				Contributions towards Parliamentary and Municipal Registration, and Cost of Jury List,	71,763	0	0
				All other Expenses partly connected and partly unconnected with Poor Relief,	268,626	0	0
	33,745,979	0	0		421,712,000	0	0

Ammonia Turned into Medicine? Relief Included in above, [#201125](#) @ 4/4

Funeral Boards, and of Expenditure thereof, for Year ending 31st December, 1869.

[illegible]

APPENDICES TO REPORT ON

APPENDIX XV.—SUMMARY OF RETURNS OF FEES AND OTHER EMOLUMENTS RECEIVED BY CLERKS OF THE CROWN UNDER STATUTE.
 Rates of Fees or Remuneration received in each, as sworn to by them at Spring and Summer

COUNTIES.	Copies of Information for Process, per folio.	Orders for Warrants/Executions.	Attended Cases of Records, per folio.	Fiduciary of Causes/Issues, per folio.	Affidavits, &c.	Journals.	Bills of Court.	Abstracts of Bills, Causes, Quotations, and Warrants.	Copy Petitions.
	12d.	6d.	7½d.	1d.	1s.	2s.	1s. 6d.	1s. 6d.	1s. 6d.
Armagh,	1 12 0	5 5 8	—	2 0 8	—	2 4 0	1 4 0	22 8 8	8 12 8
Carlow,	—	—	—	—	—	2 10 0	—	—	—
Clare,	6 2 0	1 11 2	—	—	—	2 14 0	7 18 4	4 18 0	—
County of Wick,	—	—	—	—	—	—	0 0 0	2 14 0	—
Cork,	2 8 8	—	—	—	—	14 10 0	28 7 0	20 12 0	—
Cork, City of,	—	—	—	—	—	—	—	—	—
Dublin,	5 15 8	4 12 0	—	—	—	12 0 0	8 9 0	13 11 0	—
Drogheda,	—	—	—	—	—	—	—	—	—
Dublin,	—	—	—	—	—	—	—	—	—
Dublin, City of,	—	—	—	—	—	—	—	—	—
Fermanagh,	—	—	—	—	—	—	—	—	—
Galway,	—	—	—	—	—	—	—	—	—
Galway, Town of,	—	—	—	—	—	—	—	—	—
Kerry,	6 0 0	—	—	—	0 10 0	2 18 0	11 8 10	7 0 0	—
Kildare,	—	—	—	—	—	—	—	—	—
Kilkenny,	6 0 0	1 17 8	—	—	—	2 8 0	0 18 0	3 10 8	—
Kilkenny, City of,	—	0 2 0	—	—	—	2 10 0	0 4 4	5 0 0	—
King's County,	1 0 4	0 18 8	—	—	—	4 4 0	0 2 0	10 10 10	—
Lancaster,	1 7 0	1 8 0	—	—	—	2 10 0	2 12 0	8 18 0	—
Limerick,	—	—	—	—	—	—	—	—	—
Limerick, City of,	—	—	—	—	—	—	—	—	—
Londonderry,	1 4 0	0 1 8	—	—	—	0 4 0	8 8 8	7 14 0	—
Longford,	2 12 0	0 12 8	—	—	—	2 18 8	0 0 8	3 14 0	—
Leath,	2 8 0	2 12 8	—	—	—	0 10 0	2 10 10	8 18 8	—
Lynn,	2 12 0	4 11 0	—	—	—	0 5 0	12 12 0	7 4 11	—
Meath,	8 7 8	0 17 0	—	—	—	2 12 0	0 8 10	4 10 0	—
Monaghan,	2 17 8	0 18 8	0 7 0	0 0 4	—	2 10 0	0 12 0	10 10 4	—
Queen's County,	—	—	—	—	—	—	—	—	—
Down,	0 16 8	0 12 0	—	—	—	2 0 0	2 0 10	4 18 8	—
Sligo,	0 18 1	2 7 0	—	—	—	4 10 0	2 0 0	0 8 8	—
Tipperary, North Riding,	—	—	—	—	—	—	—	—	—
Do, South Riding,	8 0 1	8 10 0	—	—	—	20 10 8	10 0 8	28 18 0	—
Tyness,	0 18 8	5 0 8	—	—	—	4 18 0	4 4 8	8 0 7	—
Waterford,	—	—	—	—	—	—	—	—	—
Waterford, City of,	—	1 0 0	—	—	—	2 18 0	0 14 0	8 14 7	—
Wexford,	0 2 8	1 18 8	—	—	—	0 8 0	0 10 0	2 1 8	—
Wick,	1 7 8	1 14 8	—	—	—	2 10 0	0 8 8	0 14 1	—
Wicklow,	—	1 2 0	—	—	—	2 4 0	2 0 0	0 5 4	—
Total,									

* For one session only.

APPENDICES TO REPORT ON

APPENDIX XVI.—SUMMARY OF RETURNS OF FEES AND OTHER EMOLUMENTS RECEIVED BY CLERKS OF THE PEACE UNDER SEVERAL RATES OF FEES OR REMUNERATION RECEIVED IN EACH, AS SWORN TO BY THEM AT SPRING AND SUMMER ASSIZES OF YEARS

[illegible]

Statute, Customs, or other Authority, distinguishing the Sums paid or received under separate Heads of Service, and the 1869, under Statute 6 & 7 Wm. IV., c. 115, a 115, including Proportions for Salary and Extraordinary Services

Outdies of Persons Carried on, 24 & 25 th, a 26 & 27th, 28th August 1869, (under Statute 6 & 7 Wm. IV., c. 115, a 115.)	Down Receipts, Breach Warrants	Granting Office, a 115, a 115, a 115, a 115,	Salaries, Taxes, Lands, a 115, a 115,	Proportions on Breach's Fees, a 115, a 115, a 115, a 115,	Total Fees.	Proportions by Grand Jury for Property Taxes, a 115, a 115, a 115, a 115,	Proportions for Services in Provision of Water, a 115, a 115, a 115, a 115,	Proportions for Additional Services, a 115, a 115, a 115, a 115,	Salary paid by Proportions of Grand Jury, a 115, a 115, a 115, a 115,	Total Expenditure	COUNTIES
24 & 25 th, a 26 & 27th,	24 & 25 th, a 26 & 27th,	24 & 25 th, a 26 & 27th,	24 & 25 th, a 26 & 27th,	24 & 25 th, a 26 & 27th,	24 & 25 th, a 26 & 27th,	24 & 25 th, a 26 & 27th,	24 & 25 th, a 26 & 27th,	24 & 25 th, a 26 & 27th,	24 & 25 th, a 26 & 27th,	24 & 25 th, a 26 & 27th,	
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
0 0 0	0 10 6	—	—	0 0 0	310 17 11	—	—	—	320 0 0	630 17 11	Antrim.
—	—	—	—	—	174 18 10	—	—	—	361 0 0	496 18 10	Armagh.
—	—	—	—	1 10 0	26 12 10	—	—	—	377 0 0	313 12 10	Carlow.
1 10 0	—	—	1 10 0	—	1 0 0	—	14 1 0	—	34 0 0	46 1 0	Carlow, T. of.
—	—	—	—	—	64 2 4	—	—	—	304 0 0	305 2 4	Carm.
—	11 1 4	—	—	—	138 7 7	—	—	—	364 0 0	452 7 7	Carr.
0 0 0	1 10 10	—	—	0 0 0	487 22 4	—	—	—	304 0 0	3,041 22 4	Cork.
0 10 0	—	—	—	—	87 14 0	—	0 0 0	—	200 0 0	416 14 0	Cork, City of.
0 0 0	—	0 10 0	—	0 0 0	100 20 4	—	0 0 0	—	470 0 0	469 10 4	Down.
—	—	—	—	—	No Return.	—	—	—	370 0 0	370 0 0	Dublin.
—	—	—	—	—	No Return.	—	—	—	32 0 0	42 0 0	Dublin, T. of.
—	—	—	—	—	No Return.	—	—	—	424 0 0	324 0 0	Dublin, City of.
—	—	—	—	—	No Return.	—	—	—	140 0 0	340 0 0	Dublin, City of.
—	—	—	—	—	17 4 7	—	—	—	300 0 0	317 4 7	Finnagh.
—	—	—	—	—	213 12 1	—	0 0 0	—	370 0 0	512 12 1	Galway.
—	—	—	—	—	18 12 1	—	0 0 0	—	33 0 0	120 12 1	Galway, Town of.
0 0 0	—	—	—	—	163 14 5	—	—	—	374 0 0	454 14 5	Kerry.
—	—	—	—	—	No Return.	—	—	—	377 0 0	377 0 0	Kildare.
—	—	—	—	—	10 4 7	—	—	—	300 0 0	300 4 7	Kilkenny.
—	—	—	—	—	14 12 4	—	—	—	61 0 0	167 12 4	Kilkenny, City of.
—	1 10 10	—	—	0 0 0	74 8 7	—	—	—	306 0 0	374 8 7	King's County.
0 10 0	—	—	—	—	86 8 11	—	0 0 0	—	377 0 0	463 8 11	Louth.
10 10 0	4 2 7	—	—	—	312 14 5	7 17 1	0 10 0	—	378 0 0	420 14 5	Limerick.
—	—	—	—	—	No Return.	—	—	—	40 0 0	81 0 0	Limerick, City of.
—	—	—	—	—	No Return.	—	—	—	370 0 0	370 0 0	Londonderry.
0 10 0	—	0 2 0	0 2 0	0 2 0	47 3 11	10 7 0	0 0 0	30 0	377 0 0	410 14 11	Londonderry.
0 10 0	0 0 3	—	—	—	34 10 7	—	0 0 0	—	307 0 0	341 10 7	Louth.
0 0 0	—	—	0 2 0	0 2 0	141 7 0	—	—	—	370 0 0	457 7 0	Mayo.
—	0 1 0	—	—	0 1 0	75 9 11	—	—	—	370 0 0	360 0 11	Meath.
—	—	—	—	—	No Return.	—	—	—	304 0 0	314 0 0	Monaghan.
—	—	—	—	—	No Return.	—	—	—	360 0 0	360 0 0	Queen's County.
0 10 0	0 10 0	—	—	—	41 10 4	—	—	—	370 0 0	417 10 4	Roscommon.
—	—	—	—	0 11 7	85 17 4	—	—	—	360 0 0	445 17 4	Sligo.
0 0 0	—	—	—	0 12 0	361 0 3	—	—	—	370 0 0	511 0 3	Tipperary.
10 0 0	—	—	—	—	390 8 7	—	—	—	370 0 0	510 8 7	Tyrone.
—	—	—	—	—	370 1 11	—	—	—	377 0 0	547 1 11	Waterford.
0 0 0	—	—	0 10 10	—	28 12 4	—	0 0 0	42 2 4	35 0 0	354 12 4	Waterford City.
—	0 12 10	—	—	2 1 1	67 3 3	—	—	—	368 0 0	368 3 3	Wexmouth.
0 0 0	—	—	—	0 0 10	100 0 7	—	—	—	368 0 0	468 0 7	Wick.
0 0 0	—	—	—	—	89 12 1	—	—	—	377 0 0	546 12 1	Wick.
					5,419 10 4	31 4 1	328 36 0	70 10 0	51,060 0 0	16,060 8 1	Total.

* 7 & 8 Wm. IV., c. 105, a 45.

† Dublin Improvement Act, 1868.

APPENDIX XVII.—SUMMARY of Returns of Sums levied for the Support of Local Courts and the Remuneration of Officers wholly or in part maintained or paid out of Local Taxation, during Year 1869.

	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
<i>Clerks of the Crown.</i>												
Fees received,	1,915	17	4									
Grand Jury Presentments of Costs as Salary,	10,000	19	0									
	11,915	16	4									
Estimate for 19 Counties not returned,	720	0	0	12,635	16	4				12,635	16	4
<i>Clerks of the Peace.</i>												
Fees received,	3,478	18	0									
Grand Jury Presentments of Salary,	13,532	18	1									
Additional Remuneration from Treasury,	70	10	0									
	16,080	5	1									
Estimate for 19 Counties not returned,	1,075	0	0	17,155	5	1				17,155	5	1
<i>Petty Sessions Clerks and Registrar and Clerks of Central Office (Par. Pags. 363 and 376, 1870).</i>												
Product of Sale of Petty Sessions Stamps,	21,942	12	8									
Crown Fines and Penalties, portion of (1868),	10,173	4	10									
Interest on Fines Fund,	2,382	7	10									
"Days" Licence Duty, portion of, as remuneration for collecting same,	6,915	2	0	42,040	9	4				42,040	9	4
				71,884	10	9				71,884	10	9
<i>Remuneration of Clerks of the Crown.</i>												
Remuneration of Clerks of the Crown,	—									12,635	16	4
<i>Remuneration of Clerks of the Peace.</i>												
Remuneration of Clerks of the Peace,	—									17,155	5	1
<i>Salaries of Petty Sessions Clerks, Registrar of late Office, and gratuity to Servant.</i>												
Salaries of Petty Sessions Clerks, Registrar of late Office, and gratuity to Servant,	33,281	14	9									
Salaries of Registrar and Clerks,	1,872	7	0									
SerVICES,	2,346	4	5									
Balance to Fines Fund,	1,466	9	11									
	3,103	12	9									
										42,040	9	4
										71,884	10	9

* Other portions of these funds applied in aid of Local Taxation and of other purposes—

I. Applied in aid of Local Taxation—

To Grand Jurors and Treasurers of Boroughs, and included in returns of their Receipts in Appendices I. and II.,

To Town and Township, Appendices III., III., and IV.,

Forwarded to the

Days' Licence Duty

£ s. d. £ s. d. £ s. d.

8,319 18 2 17,419 17 4 3,315 0 0

8,319 18 2 17,419 17 4

II. Applied in aid of other purposes—

To returns to the Secretary,

To Metropolitan Police Fund,

1,025 12 2

2,700 0 0

4,200 12 2

8,319 18 2 17,419 17 4

APPENDIX XVIII.—SUMMARY of RETURNS of Taxation on Pawnbrokers* by Fees received by the City Marshal and by Auctioneers of Forfeited Pledges in the City of Dublin, in the Years 1867-8-9.

REVENUE.	1867.	1868.	1869.	EXPENDITURE.	1867.	1868.	1869.
£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
City Marshal.				City Marshal.			
Fees by Deputy Auctioneer,	105 0 0	215 0 0	300 0 0	Remuneration of Marshal,	320 0 0	480 0 0	590 0 0
Fees on Sales of Wds.,	87 0 1	157 15 4	240 15 0	„ of Clerks,	184 10 0	175 10 0	167 10 0
„ Pawnbroking Licences,	217 10 0	273 0 0	300 0 1	Incidental Expenses,	60 10 0	77 10 0	64 10 0
„ Outfit of Goods,	7 5 0	4 15 0	8 4 7	Balance paid Town Council of Dublin,	10 0 7	870 10 0	712 0 10
Workhouse Divisional Salaries.				Workhouse Divisional Salaries.			
Fees for Sale of Forfeited Pledges,	3,321 4 10	3,180 12 4	3,189 7 8	Remuneration to Clerks and General Trade Expenses,	718 10 0	624 10 0	620 7 11
				Fees for Non-selling Auctioneers (to 1868 Oct., 1869),	200 0 0	200 0 0	214 10 0
Durack Divisional Salaries.				Balance Profit received by Mr. Edmund Durack & Co., auctioneer,	7,164 0 0	617 12 12	5,187 5 1
Fees for Sale of Forfeited Pledges,	1,750 15 0	1,728 0 0	1,665 10 0	Durack Divisional Salaries.			
				Remuneration to Clerks and Trade Expenses,	644 0 11	619 0 0	605 2 10
Rotunda Divisional Salaries.				Fees for Non-selling Auctioneers,	250 0 0	210 0 0	218 0 0
Fees for Sale of Forfeited Pledges,	1,090 12 11	1,168 7 0	1,210 12 0	Balance Profit received by Mrs. Fennell, auctioneer,	467 0 7	601 0 0	581 12 0
				Rotunda Divisional Salaries.			
Stephen's Green Divisional Salaries.				Remuneration to Clerks and Trade Expenses,	744 10 0	710 10 0	770 0 0
Fees for Sale of Forfeited Pledges,	80 0 0	1,095 4 0	1,170 2 10	Fees for Non-selling Auctioneers,	280 0 0	210 0 0	200 0 0
				Balance received by Mr. Bentley, auctioneer,	660 10 0	742 10 0	712 0 7
Loss received by City Marshal from Stephen's Green Salaries, double return,	105 0 0	205 0 0	300 0 0	Stephen's Green Divisional Salaries.			
				Remuneration to Clerks and Trade Expenses,	620 0 0	600 0 0	607 0 11
				Fees for Non-selling Auctioneers,	280 0 0	210 0 0	200 0 0
				Balance received by Mr. Bentley, auctioneer,	610 10 0	666 0 0	607 10 0
				Expenditure of same,			
					7,323 0 0	5,260 0 0	7,075 10 0
					180 0 0	180 0 0	300 0 0
					8,503 0 0	5,440 0 0	7,375 10 0

* For list of Pawnbrokers paid to Dublin Metropolitan Police Commissioners, see Appendix V.

[This Appendix, and those following it, merely contain details of sums already included in other Returns, abstracted in the preceding Appendices. They do not, therefore, appear in the General Summary at p. 25.]

APPENDIX XX.—RETURN of all Sums levied by Court Leet Presentments in the Manor of Kiltlagh in the years 1865, 1866, 1867, 1868, and 1869.

	Presentments on separate Constabularies.	Presentments on Manor at Lango.	Total Presentments Levied.
	£ s. d.	£ s. d.	£ s. d.
1865,	188 5 9	91 8 6	279 14 3
1866,	159 9 2	91 6 0	250 15 2
1867,	176 11 2	109 10 0	285 10 2
1868,	399 11 7	94 18 6	304 10 1
1869,	173 6 0	117 10 2	290 16 2
Total,	907 3 8	505 2 2	1,412 5 10

APPENDIX XXI.—SUMMARY of Returns of Tolls or Dues levied at Markets or Fairs in Ireland, 1869.

1 Towns with Town Councils, as per Appendix I,	£23,330 10 0
2 Towns under Towns Improvement Act, 1854, as per Appendix II,	2,336 8 0
3 Towns under Lighting and Cleansing Act, 1855, as per Appendix III,	1,395 6 8
4 Towns under Special Acts, as per Appendix IV,	1,554 12 9
	<hr/> £28,616 8 2

APPENDIX XXII.—ABSTRACT of the Returns of the Expenditure incurred under "The Sanitary Act, 1865," and other Statutes relating to Public Health, by Town Councils in Ireland, for Years 1865-7-8-9.

	Expenditure incurred under "The Sanitary Act, 1865," and other Statutes relating to Public Health.				Total.
	Under Sanitary Utilisation Acts.	Under Nuisance Removal Acts.	For Supplying Towns with Water.	For any other Sanitary object.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
LEINSTER.					
DUBLIN.					
1865 (from 7th August),	—	—	0—	—	£1,301 15 0
1867,	—	—	—	—	1,682 12 8
1868,	—	—	—	—	1,356 15 0
1869,	—	—	—	—	1,394 15 0
WEXFORD.					
1865 (from 7th August),	55 5 11	21 12 5	2574 0 0	—	26 4 3
1867,	26 10 2	5 0 0	2574 0 0	—	20 20 4
1868,	12 0 8	5 0 0	2574 0 0	—	17 0 8
1869,	8 8 8	5 0 0	2574 0 0	—	11 8 8
ULSTER.					
BELFAST.					
1865 (from 7th August),	—	—	0—	400 11 7	400 11 7
1867,	—	—	—	404 1 8	404 1 8
1868,	—	—	—	317 8 2	317 8 2
1869,	—	—	—	334 1 8	334 1 8
CONNAUGHT.					
SLEIGH.					
1865 (from 7th August),	—	—	—	—	—
1867,	—	—	—	—	—
1868,	—	—	—	28 8 6	28 8 6
1869,	—	—	—	28 14 7	28 14 7
TOTAL, 1865,	83 5 11	21 12 5	274 0 0	400 11 7	1,274 11 5
" 1867,	26 10 2	5 0 0	274 0 0	404 1 8	1,256 5 9
" 1868,	12 0 8	5 0 0	274 0 0	317 8 2	1,084 10 7
" 1869,	8 8 8	5 0 0	274 0 0	334 1 8	1,099 0 11
Total for 24 years,	76 5 8	29 10 2	855 0 0	1,465 19 10	£7,233 8

The following Towns made "Nil" Returns:—

Clenmel. Cork.	Kilkenny. Limerick.	Londonderry. Waterford.
Droghda.		

a Not stated. The expenditure of the Water Works Committee was not included, as the works were in progress. The entire expenditure from July, 1862 till February, 1871, was £250,800, or £83,780 a-year on an average.

b The sum received for Pipe Water Rate yearly amounts to £296, giving a profit to the Corporation of £20 for each of those years.

c The supply of water to Belfast is under Water Commissioners, whose return is given in Appendix IV. It appears from their returns in preceding years that of £35,000, about half their expenditure in 1867 is added to £26,616 in 1867, £76,794 in 1868, and £60,618 in 1869. They spent on supplying water £194,669 in those and a-half years, or £55,182 a-year on an average.

d For the expenditure in Sleigh under Local Commissioners, see Appendix XXV.

e If to this the Dublin Water Works estimated expenditure of £250,200, and Belfast Water Works of £104,428 in 24 years be added, we get a total of £207,124.

APPENDIX XXIII.—ABSTRACT of RETURNS of the Expenditure incurred under "The Sanitary Act, 1866," and other Statutes relating to Public Health, by Town Commissioners in Ireland (under Towns Improvement Act), for Years 1866-7-8-9—continued.

		Expenditure incurred under "The Sanitary Act, 1866," and other Statutes relating to Public Health.				Total.
		Under Sanitary Validation Acts.	Under Malicious Removal Acts.	For Supplying Towns with Water.	For any other Sanitary object.	
MUNSTER.						
CLARE:		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Banks—						
1866 (from 7th August).		—	—	—	—	—
1867, " " " "		—	146 17 8	—	—	146 17 8
1868, " " " "		—	—	—	—	—
1869, " " " "		—	—	—	—	—
CORK:						
Malicious—						
1866 (from 7th August).		—	—	—	—	—
1867, " " " "		—	—	—	12 0 0	12 0 0
1868, " " " "		—	—	—	2 0 0	2 0 0
1869, " " " "		—	—	—	4 39 9	4 39 9
Quarantine—						
1866 (from 7th August).		—	—	—	501 6 2	501 6 2
1867, " " " "		—	—	—	27 5 6	27 5 6
1868, " " " "		—	—	—	58 4 7	58 4 7
1869, " " " "		—	—	—	20 15 7	20 15 7
KERRY:						
Kilberry—						
1866 (from 7th August).		—	—	—	107 15 9	107 15 9
1867, " " " "		—	—	—	—	—
1868, " " " "		—	—	—	—	—
1869, " " " "		—	—	—	—	—
LOREDOON:						
Railroads—						
1866 (from 7th August).		—	—	7 17 8	37 0 0	44 17 8
1867, " " " "		—	—	12 17 8	27 0 0	40 17 8
1868, " " " "		—	—	52 17 8	37 0 0	89 17 8
1869, " " " "		—	—	26 15 0	37 0 0	63 15 0
TIPPERARY:						
Wexham—						
1866 (from 7th August).		—	—	14 0 0	—	14 0 0
1867, " " " "		—	—	14 0 0	—	14 0 0
1868, " " " "		—	—	14 0 0	—	14 0 0
1869, " " " "		—	—	14 0 0	—	14 0 0
TIPPERARY AND WATERFORD:						
Carriage-on-Road and Carriage—						
1866 (from 7th August).		—	—	—	—	—
1867, " " " "		—	—	—	244 2 5½	244 2 5½
1868, " " " "		—	—	—	451 0 0	451 0 0
1869, " " " "		—	—	—	457 8 8	457 8 8
WATERFORD:						
Liberty—						
1866 (from 7th August).		—	—	—	—	—
1867, " " " "		—	—	0 1 0	—	0 1 0
1868, " " " "		—	—	0 1 0	—	0 1 0
1869, " " " "		—	—	0 1 0	—	0 1 0
Dispersal—						
1866 (from 7th August).		—	—	—	—	—
1867, " " " "		—	—	—	1 8 8	1 8 8
1868, " " " "		—	—	—	6 15 8	6 15 8
1869, " " " "		—	—	—	2 10 0	2 10 0
ULSTER.						
ANTRIM:						
Ballymena—						
1866 (from 7th August).		—	—	—	—	—
1867, " " " "		—	79 0 0	—	500 15 10	579 15 10
1868, " " " "		—	17 8 8	20 15 5	80 0 0	118 4 3
1869, " " " "		—	17 6 8	6 12 8	22 10 11	46 10 0
Larne—						
1866 (from 7th August).		—	—	48 8 10	22 8 0	70 16 10
1867, " " " "		—	—	8 12 8	22 10 0	30 3 6
1868, " " " "		—	—	6 12 10	20 10 0	26 8 10
1869, " " " "		—	—	7 2 8	22 10 0	29 15 6
ARMAGH:						
Pardham—						
1866 (from 7th August).		—	60 0 0	30 5 8	4 0 10	94 5 8
1867, " " " "		—	60 12 0	15 6 2	14 14 11	90 15 1
1868, " " " "		—	84 8 0	60 12 0	0 7 8	145 6 8
1869, " " " "		—	27 2 8	41 8 0	25 5 0	134 15 8
Larne—						
1866 (from 7th August).		—	—	—	—	—
1867, " " " "		—	1,408 12 18	111 16 0	375 17 10	1,795 5 8
1868, " " " "		—	20 12 8	98 17 8	250 12 7	319 11 0
1869, " " " "		—	—	32 8 0	175 6 0	207 14 0

a Contributed by Lord Cadogan, and administered by the Town Commissioners for sanitary purposes. No other outlay shown.

APPENDIX XXIII.—ABSTRACT of RETURNS of the Expenditure incurred under "The Sanitary Act, 1866," and other Statutes relating to Public Health, by Town Commissioners in Ireland (under Towns Improvement Act), for Years 1866-7-8-9—continued.

	Expenditure incurred under "The Sanitary Act, 1866," and other Statutes relating to Public Health.				TOTAL.
	Under Sewage Discharge Acts.	Under Houses Removal Act.	For supplying Towns with Water.	For any other Sanitary object.	
ULSTER—continued.					
ARRAHOE—continued.					
Tendragh—					
1866 (from 7th August).	—	—	—	—	—
1867,	—	8 12 0	50 1 7	—	58 13 7
1868,	—	7 11 0	11 18 0	—	18 10 0
1869,	—	4 0 2	4 18 2	—	10 18 4
CAYNANT—					
Cassey—					
1866 (from 7th August).	—	—	—	—	—
1867,	—	—	—	—	—
1868,	—	—	—	—	—
1869,	116 8 6½	—	—	—	116 8 6½
COCKBURN—					
1866 (from 7th August).	—	8 3 8	3 2 8	—	11 10 0
1867,	—	4 4 5	—	—	4 4 5
1868,	—	14 0 0	9 30 0	—	23 30 0
1869,	—	—	—	—	—
DOUGALL—					
Lislickerry—					
1866 (from 7th August).	—	5 12 0	1 30 0	—	6 42 0
1867,	—	8 12 0	0 5 0	—	8 17 0
1868,	—	8 12 0	20 12 0	—	28 4 8
1869,	—	6 12 0	20 12 0	—	26 6 2
DOWN—					
Backbridge—					
1866 (from 7th August).	—	—	—	—	—
1867,	—	—	20 8 11	2 12 0	22 20 1
1868,	—	—	27 2 4	2 17 8	30 0 0
1869,	—	—	25 0 0	21 10 0	46 10 0
ENGLISHTOWN—					
1866 (from 7th August).	—	—	118 14 10½	—	118 14 10½
1867,	—	—	43 8 8	73 7 4	124 18 0
1868,	—	—	20 10 0	70 10 0	90 0 0
1869,	—	—	—	—	—
HALLOW—					
1866 (from 7th August).	40 2 11	—	—	8 0 0	48 2 11
1867,	240 0 0	—	—	—	240 0 0
1868,	407 10 0	—	—	5 0 0	412 0 0
1869,	448 5 0	—	—	4 0 0	452 5 0
NEWRY—					
1866 (from 7th August).	—	—	2 2 0	80 2 4	82 4 4
1867,	—	—	107 11 4	480 4 0	587 15 4
1868,	—	—	26 17 0	240 2 1	292 19 0
1869,	—	—	18 12 2	440 2 1	468 17 3
NEWTON—					
1866 (from 7th August).	—	—	—	—	—
1867,	—	—	—	—	—
1868,	—	—	20 0 0	—	20 0 0
1869,	—	—	120 2 6½	—	120 2 6½
NEWTONSTOWN—					
1866 (from 7th August).	—	—	10 0 0	20 10 0	30 10 0
1867,	—	—	14 0 0	20 0 0	34 0 0
1868,	—	—	15 0 0	10 0 0	25 0 0
1869,	—	—	74 10 1	—	74 10 1
MONAGHAN—					
Carrickmacross—					
1866 (from 7th August).	—	2 0 0	—	—	2 0 0
1867,	—	—	—	—	—
1868,	—	—	—	8 0 0	8 0 0
1869,	—	—	—	—	—
COCKBURN—					
1866 (from 7th August).	—	—	—	60 0 0	60 0 0
1867,	—	—	—	17 8 4	17 8 4
1868,	—	—	—	50 10 0	50 10 0
1869,	—	—	—	121 2 10	121 2 10
GLASS—					
1866 (from 7th August).	—	—	—	11 0 0	11 0 0
1867,	—	7 8 0	—	11 10 4	18 9 4
1868,	—	6 0 0	—	17 0 4	23 0 4
1869,	—	0 0 0	—	10 2 4	10 2 4

APPENDIX XXIII.—ABSTRACT of RETURNS of the Expenditure incurred under "The Sanitary Act, 1866," and other Statutes relating to Public Health, by Town Commissioners in Ireland (under Towns Improvement Act), for Years 1866-7-8-9.—concluded.

		Expenditure incurred under "The Sanitary Act, 1866," and other Statutes relating to Public Health.				Total.
		Under Sewage Discharge Acts.	Under Nuisance Removal Acts.	For Supplying Towns with Water.	For any other Sanitary objects.	
ULSTER—continued.		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
TOWN: Crockettstown—						
1866 (from 7th August),	—	15 3 11	35 2 5	225 11 5	—	305 37 7
1867, " " " " " "	—	11 0 0	25 14 5	281 0 4	—	337 14 9
1868, " " " " " "	—	11 8 0	11 17 0	186 0 7	—	319 3 33
1869, " " " " " "	—	15 9 0	14 35 0	258 7 4	—	337 6 38
CONNAUGHT.						
GALWAY: Longford—						
1866 (from 7th August),	10 10 9	10 2 1	—	—	—	27 1 10
1867, " " " " " "	27 5 10	41 2 9	—	—	—	78 8 7
1868, " " " " " "	6 15 0	19 12 11	—	—	—	27 8 11
1869, " " " " " "	1 16 0	24 6 4	7 1 4	—	—	33 4 3
MAYO: Castlebar—						
1866 (from 7th August),	—	—	—	—	—	—
1867, " " " " " "	—	—	—	—	—	—
1868, " " " " " "	—	3 0 0	—	—	—	3 0 0
1869, " " " " " "	—	3 0 0	—	—	—	3 0 0
ROSCOMMON: Boyle—						
1866 (from 7th August),	—	—	—	—	—	—
1867, " " " " " "	—	—	—	—	—	—
1868, " " " " " "	10 1 0	—	—	—	—	10 1 0
1869, " " " " " "	—	—	30 10 4	—	—	30 10 4
TOTAL for 1866 (from 7th August),		305 3 4	343 10 11	379 8 7	591 6 9	1,723 20 0
" 1867, " " " " " "		438 4 14	759 10 9	873 10 11	1,690 6 04	3,673 9 4
" 1868, " " " " " "		813 34 04	437 10 11	442 5 04	1,484 4 8	3,368 38 3
" 1869, " " " " " "		440 25 9	538 10 34	469 17 8	1,791 2 1	3,635 20 04
TOTAL for 4 years,		3,096 0 7	3,683 8 104	3,761 8 24	4,956 28 104	15,137 14 04

The following Towns made "Nil" Returns:—

Antrim.	Coleraine.	Maryborough.
Ardee.	Dromara.	Nassau.
Anglicansey.	Dundalk.	Roscommon.
Ballina.	Ferney.	Skrubreen.
Ballymacloe.	Gifford.	Templemore.
Ballymoney.	Keady.	Thurles.
Ballyshannon.	Kilmore.	Trim.
Belturbet.	Killiney and Ballybrack.	Tullamore.
Cashel.	Kinsale.	Town.

No Return was received from the following Towns:—

Carlow.	Westport.
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APPENDIX XXIV.—ABSTRACT OF RETURNS of the Expenditure incurred under "The Sanitary Act, 1866," and other Statutes relating to Public Health, by Lighting and Cleansing Commissioners in Ireland (under 9 Geo. IV., c. 82), for Years 1866-7-8-9.

	Expenditure incurred under "The Sanitary Act, 1866," and other Statutes relating to Public Health.				Totals.
	Under Sanitary Utilisation Acts.	Under Sanitary General Acts.	For Supplying Towns with Water.	For any other Sanitary object.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
LINCOLN.					
Wicklow:					
1866 (from 7th August).	—	—	—	—	—
1867, " " " " " "	—	—	—	—	—
1868, " " " " " "	—	25 0 0	—	—	25 0 0
1869, " " " " " "	—	25 0 0	—	—	25 0 0
KING'S COUNTY:					
Downpatrick:					
1866 (from 7th August).	84 17 0	3 15 0	3 17 1	—	90 3 0
1867, " " " " " "	40 13 0	54 14 0	6 12 0	—	100 3 0
1868, " " " " " "	14 4 0	1 14 0	16 15 0	—	31 13 0
1869, " " " " " "	16 14 0	2 5 0	8 11 0	—	26 13 0
MUNSTER.					
Cork:					
Cumshingaugh:					
1866 (from 7th August).	—	—	—	—	—
1867, " " " " " "	—	35 4 0	2 2 0	—	37 6 0
1868, " " " " " "	—	10 12 0	8 0 0	—	18 12 0
1869, " " " " " "	—	3 0 0	50 12 0	—	53 12 0
Youghal:					
1866 (from 7th August).	6 15 4	3 7 0	—	3 7 0	12 12 4
1867, " " " " " "	10 1 7	13 0 0	4 9 10	7 10 0	34 1 7
1868, " " " " " "	12 0 0	8 2 0	—	12 0 0	32 2 0
1869, " " " " " "	60 0 0	7 14 0	32 0 0	28 0 0	127 14 0
KERRY:					
Taheen:					
1866 (from 7th August).	—	68 0 0	—	—	68 0 0
1867, " " " " " "	—	128 4 0	—	—	128 4 0
1868, " " " " " "	—	78 3 4	—	—	78 3 4
1869, " " " " " "	—	116 12 10	—	—	116 12 10
TIPPERARY:					
Fethard:					
1866 (from 7th August).	—	—	2 10 0	—	2 10 0
1867, " " " " " "	—	—	4 2 0	—	4 2 0
1868, " " " " " "	—	—	81 3 0	—	81 3 0
1869, " " " " " "	—	—	8 17 0	—	8 17 0
ULSTER.					
Antrim:					
Lisburn:					
1866 (from 7th August).	—	0 2 0	—	30 0 0	30 2 0
1867, " " " " " "	—	0 3 0	—	30 0 0	30 3 0
1868, " " " " " "	—	4 3 0	—	30 0 0	34 3 0
1869, " " " " " "	—	6 8 0	—	37 10 0	44 8 0
ARMAGH:					
Armagh:					
1866 (from 7th August).	—	—	268 15 0	—	268 15 0
1867, " " " " " "	—	—	278 10 0	—	278 10 0
1868, " " " " " "	—	88 3 0	268 14 0	—	356 17 0
1869, " " " " " "	—	28 0 0	268 12 0	—	304 12 0
TROUBLE:					
Downpatrick:					
1866 (from 7th August).	—	0 10 0	—	—	0 10 0
1867, " " " " " "	—	2 0 0	—	—	2 0 0
1868, " " " " " "	—	2 10 0	—	—	2 10 0
1869, " " " " " "	—	0 0 0	—	—	0 0 0
OMAGH:					
Omagh:					
1866 (from 7th August).	—	—	—	—	—
1867, " " " " " "	—	13 15 10	—	—	13 15 10
1868, " " " " " "	—	11 15 0	—	—	11 15 0
1869, " " " " " "	—	11 0 0	—	—	11 0 0
STIRLING:					
Stirling:					
1866 (from 7th August).	—	—	—	—	—
1867, " " " " " "	—	3 0 0	38 0 0	—	41 0 0
1868, " " " " " "	—	28 4 0	38 10 0	—	66 14 0
1869, " " " " " "	—	15 0 0	17 10 0	—	32 10 0
TOTALS:					
1866.	31 15 7	85 7 0	300 11 0	33 7 0	450 3 0
1867, " " " " " "	54 0 0	100 10 0	413 7 0	27 10 0	594 17 0
1868, " " " " " "	27 4 0	987 17 10	688 3 0	43 4 0	1746 11 0
1869, " " " " " "	50 14 0	280 20 0	672 7 0	67 10 0	970 11 0
Total for 4 years.	163 15 0	1454 16 0	1,723 14 0	167 7 0	3,408 13 0

The following Towns made "Nil" Returns:—

Bandon.
Enniskillen.

Mallow.
Monaghan.

Tipperary.

No Return was received from the following Town:—Downpatrick.

APPENDIX XXV.—ABSTRACT of Return of Expenditure incurred under "The Sanitary Act, 1866," and other Statutes relating to Public Health, by Commissioners under Special Acts, for Years 1866-7-8-9.

	Expenditure incurred under "The Sanitary Act, 1866," and other Statutes relating to Public Health.				Totals.
	Under Sewage Disposal Acts.	Under Nuisance Removal Acts.	For supplying Towns with Water.	For any other Sanitary object.	
LEINSTER.					
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
DUBLIN:					
Blackrock Township—					
1866 (from 7th August).	—	—	—	—	—
1867.	—	182 5 0	—	13 2 3	195 11 17
1868.	—	137 12 10	2,890 3 6	12 8 9	3,038 15 11
1869.	—	116 6 11	1,253 12 10	127 12 7	1,747 1 4
DUBLIN Township—					
1866 (from 7th August).	—	—	69 12 6	—	69 12 6
1867.	—	—	47 5 0	—	47 5 0
1868.	—	—	78 0 3	—	78 0 3
1869.	—	—	42 10 8	—	42 10 8
Kingsdown Township—					
1866 (from 7th August).	—	—	—	—	—
1867.	—	46 5 6	—	—	46 5 6
1868.	—	8 0 0	—	—	8 0 0
1869.	—	37 0 10	—	—	37 0 10
New Elmsteadham—					
1866 (from 7th August).	—	—	—	—	—
1867.	—	—	—	—	—
1868.	—	—	—	—	—
1869.	—	8 12 4	—	—	8 12 4
Pendricks Township—					
1866 (from 7th August).	—	70 1 11	10,000 11 0	—	10,070 12 11
1867.	—	27 12 7	400 0 0	—	427 12 7
1868.	—	60 6 10	5,000 1 0	—	5,060 7 0
1869.	—	60 12 6	1,217 12 4	—	1,339 12 10
Rathfriland and Rathgar Townships—					
1866 (from 7th August).	—	—	—	—	—
1867.	—	18 12 0	1,760 10 4	200 7 6	2,142 10 10
1868.	—	45 4 2	1,700 0 7	700 14 2	2,445 8 7
1869.	—	28 0 0	1,211 14 0	260 11 8	2,299 6 8
WICKLOW AND DUBLIN:					
Enniscorthy—					
1866 (from 7th August).	—	—	—	—	—
1867.	200 12 2	—	—	—	200 12 2
1868.	300 14 4	20 0 0	1,000 0 0	—	1,300 14 4
1869.	200 5 11	—	1,000 0 0	—	1,200 5 11
CONNAUGHT.					
GALWAY:					
Galway—					
1866 (from 7th August).	—	8 10 0	—	—	8 10 0
1867.	—	54 8 0	—	—	54 8 0
1868.	—	—	—	—	—
1869.	—	—	—	—	—
SLIGO:					
Sligo—					
1866 (from 7th August).	—	—	—	—	—
1867.	—	—	—	11 8 0	11 8 0
1868.	—	—	—	20 0 0	20 0 0
1869.	—	—	—	26 14 7	26 14 7
TOTAL:					
1866 (from 7th August).	—	73 12 11	10,000 10 0	—	10,073 12 11
1867.	200 12 2	800 11 50	2,000 0 0	410 17 5	3,412 10 17
1868.	200 14 4	200 12 11	20,770 10 0	800 0 0	21,984 14 4
1869.	200 5 11	977 1 6	3,228 2 10	308 1 7	4,713 14 10
Totals for 4 years.	600 12 2	2,050 17 1	23,998 12 0	1,518 2 2	26,569 11 5

The following Township made a "Nil" Return:—Clontarf.

For expenditure in Enniscorthy under Town Council, see Appendix XXII.

APPENDIX XXVI.—STANDING ORDERS OF COURT LEET in the MANOR of KILLULTAGH, including TOWN of LISBURN, in force in the Year 1869.

Winter Leet of 1845, p. 144, in Manor Journal.

LISBURN GRAIN MARKET.—That the Weighmaster be required to have the scales of the New Market cleaned once a month in Spring, Summer, and Autumn, and once a fortnight in Winter, or oftener if necessary.

Summer Leet of 1853, p. 375.

ROAD PRESENTMENTS.—Resolved—That all Road Presentments be levied off the Constabularies through which the roads pass, and that no money be presented to Road Contractors in future, acting as such, unless such presentments be connected with their own property.

Winter Leet of 1852, p. 409.

That the Market Inspectors send in their reports to the Secretary before every Winter and Summer Leet.

That a printed copy of Schedule of Applications for Presentments be sent to each person summoned as a Grand Juror of the Manor, with the Summons.

Summer Leet of 1853, p. 422.

That owners of carts of turnips or potatoes, whether in bags or otherwise, shall pay 2d. on entering the market for market accommodation, no further payment made unless weighed; in case of weighing in bags the charge to be 1½d. for the first bag, and ½d. per bag for every additional bag, the original 2d. paid being deducted from such amount if it exceed 2 cwt.

Winter Leet of 1853, p. 2.—New Manor Journal.

That the Treasurer make a report at each Summer Leet of all sums then remaining in his hands uncollected for, belonging to any part of the Manor, and that the same be printed with the presentments.

Summer Leet, 1854, p. 8.

That all moneys which shall not be paid on the Tuesday prior to the Court Leet held one year after the presentments for same have been made, shall be credited to the districts off which same were levied.

That the grain, hay, straw, and turnip market shall, from the 11th inst. (May), commence at ten o'clock, a.m., and continue so during the summer.

Summer Leet of 1855, p. 38.

The Inspector of Egg and Butter Market to keep an account of all butter seized, and to report to the Secretary in writing, the Monday before each Leet, how the same has been disposed of.

Winter Leet of 1855, p. 53.

That in future there shall be two additional fairs held for Lisburn, one on the first Tuesday in January, the other on the first Tuesday in May.

Summer Leet of 1857.

Parties not members of the Grand Jury who have lodged applications for presentments may attend at the Court Leet, not as members, but to be examined as to their applications; and some member of the Grand Jury present should support the application to entitle it to be considered by the Court.

Winter Leet of 1858.

Day Constables to obey orders of Town Commissioners. Butter made up as pounds for market, and found deficient in weight, to be cut up by Inspectors and returned to the owner; and all fraudulent butter to be taken up and referred to the decision of two persons named as a Market Jury, and to be forfeited and sold to the Chandlers.

Summer Leet of 1859.

The Inspector of meat market not to allow any dirt to be thrown into or anything washed in the Smithfield watering trough.

The Fire Engine Committee to have full charge and command over the fire engine and all its appurtenances.

Winter Leet of 1860, p. 185.

Duties of Inspector of grain market:

To attend the market on each and every market day from the hour of half-past nine in the morning till the close of the market; to see that no farm produce shall be bought or sold before the ringing of the bell for the sale of same; to examine sacks of grain with a trier, to ascertain whether the same be fairly put up; to attend when called on by parties to inspect farm produce supposed to be fraudulently made up.

Potato market to be opened in future at nine o'clock in the morning.

Summer Leet of 1861, p. 208.

Apportionment of Manor Cess should be made out and handed to Apportioners within a fortnight, and books of Proceedings to be furnished within a month.

Winter Leet of 1861, p. 226.

Fire Engine Committee to make a report half-yearly.

Winter Leet, 1864.

FIRE ENGINE COMMITTEE.—Henry Major, foreman, appointed David Beatty, Geo. Thompson, Redmond Jefferson, J. J. Kelso, w.d., John Finlay, Wm. Hanna, D. McElin, A. Miller.

Winter Leet, 1865.

William Close to get instructions to regulate Smithfield Market.

Summer Leet, 1866.

That in the Presentments for the Town Fountains, the places in which they are situated shall be mentioned in the application.

Winter Leet, 1867, p. 397.

Farmers are not to open sacks of grain on any pretence until the bell rings, persons infringing this rule to be summoned before the Magistrates who will deal with the case as they may think fit.

Summer Leet, 1868, p. 436.

Names added to Fire Engine Committee—Geo. H. Clarke, J. S. Ward, Thomas R. Peina, James Wilson, Robert Bell, and John R. Miller.

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